

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	1300	Executive	REGULAR EMPLOYEES	\$722,914	\$764,608	\$41,694	
100	1300	Executive	OVERTIME	\$5,000	\$5,000	\$0	
100	1300	Executive	GROUP INSURANCE	\$131,169	\$156,392	\$25,223	
100	1300	Executive	FICA TAXES	\$57,338	\$61,484	\$4,146	
100	1300	Executive	RETIREMENT CONTRIBUTION	\$68,799	\$51,672	-\$17,127	
100	1300	Executive	WORKERS COMPENSATION	\$18,853	\$20,016	\$1,163	
100	1300	Executive	EMPLOYEE PHYSICAL EXAM	\$90	\$90	\$0	
100	1300	Executive	RADIO EQUIPMENT MAINT	\$384	\$384	\$0	
100	1300	Executive	COMPUTER EQUIP MAINT	\$8,400	\$10,800	\$2,400	
100	1300	Executive	SOFTWARE MAINTENANCE	\$1,875	\$1,908	\$33	
100	1300	Executive	TELEPHONE	\$3,504	\$3,216	-\$288	
100	1300	Executive	TRAVEL	\$16,705	\$16,705	\$0	
100	1300	Executive	TRAVEL - DISTRICT 1	\$3,000	\$3,000	\$0	
100	1300	Executive	TRAVEL - DISTRICT 2	\$3,000	\$3,000	\$0	
100	1300	Executive	TRAVEL - DISTRICT 3	\$3,000	\$3,000	\$0	
100	1300	Executive	TRAVEL - DISTRICT 4	\$3,000	\$3,000	\$0	
100	1300	Executive	TRAVEL - DISTRICT 5	\$3,000	\$3,000	\$0	
100	1300	Executive	CAR ALLOWANCE	\$21,600	\$30,900	\$9,300	
100	1300	Executive	DUES & SUBSCRIPTIONS	\$2,670	\$3,170	\$500	
100	1300	Executive	EDUCATION AND TRAINING	\$10,500	\$10,500	\$0	
100	1300	Executive	ED & TRAIN - DISTRICT 1	\$2,000	\$2,000	\$0	
100	1300	Executive	ED & TRAIN - DISTRICT 2	\$2,000	\$2,000	\$0	
100	1300	Executive	ED & TRAIN - DISTRICT 3	\$2,000	\$2,000	\$0	
100	1300	Executive	ED & TRAIN - DISTRICT 4	\$2,000	\$2,000	\$0	
100	1300	Executive	ED & TRAIN - DISTRICT 5	\$2,000	\$2,000	\$0	
100	1300	Executive	OFFICE SUPPLIES	\$250	\$250	\$0	
100	1300	Executive	SMALL EQUIPMENT	\$2,500	\$3,300	\$800	
100	1300	Executive	DEPARTMENTAL SUPPLIES	\$1,500	\$1,500	\$0	
100	1300	Executive	UNIFORMS AND CLOTHING	\$400	\$900	\$500	
100	1400	Board of Elections	REGULAR EMPLOYEES	\$290,682	\$332,047	\$41,365	
100	1400	Board of Elections	OVERTIME	\$33,660	\$33,660	\$0	
100	1400	Board of Elections	GROUP INSURANCE	\$58,127	\$86,636	\$28,509	
100	1400	Board of Elections	FICA TAXES	\$24,812	\$27,977	\$3,165	
100	1400	Board of Elections	RETIREMENT CONTRIBUTION	\$29,451	\$35,185	\$5,734	
100	1400	Board of Elections	WORKERS COMPENSATION	\$1,103	\$1,243	\$140	
100	1400	Board of Elections	LEGAL FEES	\$50,000	\$45,000	-\$5,000	
100	1400	Board of Elections	EMPLOYEE PHYSICAL EXAM	\$135	\$135	\$0	
100	1400	Board of Elections	ELECTION EXPENSE	\$315,463	\$137,473	-\$177,990	
100	1400	Board of Elections	PEST CONTROL	\$720	\$150	-\$570	
100	1400	Board of Elections	OFFICE EQUIPMENT MAINT	\$4,950	\$6,840	\$1,890	
100	1400	Board of Elections	COMPUTER EQUIP MAINT	\$17,876	\$23,096	\$5,220	
100	1400	Board of Elections	SOFTWARE MAINTENANCE	\$2,376	\$2,808	\$432	
100	1400	Board of Elections	RENTALS	\$16,774	\$14,968	-\$1,806	
100	1400	Board of Elections	TELEPHONE	\$4,776	\$3,336	-\$1,440	
100	1400	Board of Elections	POSTAGE	\$32,800	\$41,000	\$8,200	
100	1400	Board of Elections	INTERNET SERVICES	\$3,180	\$1,576	-\$1,604	
100	1400	Board of Elections	ADVERTISING	\$38,940	\$15,084	-\$23,856	
100	1400	Board of Elections	TRAVEL	\$13,623	\$10,364	-\$3,259	
100	1400	Board of Elections	DUES & SUBSCRIPTIONS	\$1,896	\$1,063	-\$833	
100	1400	Board of Elections	EDUCATION AND TRAINING	\$11,900	\$11,115	-\$785	
100	1400	Board of Elections	OTHER CONTR SERVICES	\$4,200	\$3,300	-\$900	
100	1400	Board of Elections	OFFICE SUPPLIES	\$2,000	\$2,000	\$0	
100	1400	Board of Elections	WATER	\$210	\$487	\$277	
100	1400	Board of Elections	SEWERAGE	\$722	\$1,592	\$870	
100	1400	Board of Elections	NATURAL GAS	\$0	\$4,806	\$4,806	
100	1400	Board of Elections	ELECTRICITY	\$8,378	\$13,100	\$4,722	

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between FY26 & FY27 Budget
100	1400	Board of Elections	STORMWATER	\$490	\$913	\$423
100	1400	Board of Elections	SMALL EQUIPMENT	\$26,300	\$20,000	-\$6,300
100	1400	Board of Elections	DEPARTMENTAL SUPPLIES	\$4,097	\$8,455	\$4,358
100	1400	Board of Elections	UNIFORMS AND CLOTHING	\$800	\$1,200	\$400
100	1500	Administration	REGULAR EMPLOYEES	\$394,510	\$422,895	\$28,385
100	1500	Administration	OVERTIME	\$4,000	\$5,000	\$1,000
100	1500	Administration	GROUP INSURANCE	\$101,779	\$121,410	\$19,631
100	1500	Administration	FICA TAXES	\$30,486	\$32,734	\$2,248
100	1500	Administration	RETIREMENT CONTRIBUTION	\$57,204	\$61,320	\$4,116
100	1500	Administration	WORKERS COMPENSATION	\$1,355	\$1,455	\$100
100	1500	Administration	EMPLOYEE PHYSICAL EXAM	\$90	\$90	\$0
100	1500	Administration	OFFICE EQUIPMENT MAINT	\$3,585	\$2,000	-\$1,585
100	1500	Administration	COMPUTER EQUIP MAINT	\$8,400	\$7,980	-\$420
100	1500	Administration	SOFTWARE MAINTENANCE	\$1,212	\$3,180	\$1,968
100	1500	Administration	RENTALS	\$4,812	\$8,290	\$3,478
100	1500	Administration	TELEPHONE	\$1,836	\$2,952	\$1,116
100	1500	Administration	POSTAGE	\$1,500	\$3,500	\$2,000
100	1500	Administration	ADVERTISING	\$12,000	\$4,650	-\$7,350
100	1500	Administration	TRAVEL	\$5,200	\$5,200	\$0
100	1500	Administration	DUES & SUBSCRIPTIONS	\$2,250	\$2,650	\$400
100	1500	Administration	EDUCATION AND TRAINING	\$5,175	\$6,275	\$1,100
100	1500	Administration	LICENSES	\$200	\$100	-\$100
100	1500	Administration	OTHER CONTR SERVICES	\$130	\$1,290	\$1,160
100	1500	Administration	OFFICE SUPPLIES	\$1,400	\$3,782	\$2,382
100	1500	Administration	SMALL EQUIPMENT	\$1,450	\$800	-\$650
100	1500	Administration	DEPARTMENTAL SUPPLIES	\$1,850	\$1,150	-\$700
100	1500	Administration	UNIFORMS AND CLOTHING	\$500	\$600	\$100
100	1510	Finance	REGULAR EMPLOYEES	\$131,460	\$135,396	\$3,936
100	1510	Finance	OVERTIME	\$8,000	\$9,600	\$1,600
100	1510	Finance	GROUP INSURANCE	\$43,565	\$51,967	\$8,402
100	1510	Finance	FICA TAXES	\$10,669	\$11,092	\$423
100	1510	Finance	RETIREMENT CONTRIBUTION	\$19,062	\$19,632	\$570
100	1510	Finance	WORKERS COMPENSATION	\$474	\$493	\$19
100	1510	Finance	COMPUTER EQUIP MAINT	\$3,600	\$3,420	-\$180
100	1510	Finance	SOFTWARE MAINTENANCE	\$857	\$864	\$7
100	1510	Finance	TELEPHONE	\$648	\$648	\$0
100	1510	Finance	POSTAGE	\$1,500	\$1,500	\$0
100	1510	Finance	TRAVEL	\$600	\$600	\$0
100	1510	Finance	EDUCATION AND TRAINING	\$2,375	\$1,800	-\$575
100	1510	Finance	OFFICE SUPPLIES	\$500	\$750	\$250
100	1510	Finance	SMALL EQUIPMENT	\$300	\$850	\$550
100	1510	Finance	DEPARTMENTAL SUPPLIES	\$1,250	\$150	-\$1,100
100	1510	Finance	UNIFORMS AND CLOTHING	\$300	\$300	\$0
100	1535	Information Systems	COMPUTER EQUIP MAINT	\$25,605	\$2,000	-\$23,605
100	1535	Information Systems	SOFTWARE MAINTENANCE	\$412,052	\$395,752	-\$16,300
100	1535	Information Systems	CYBER LIABILITY INSURANCE	\$21,168	\$31,207	\$10,039
100	1540	Human Resources	REGULAR EMPLOYEES	\$260,643	\$272,599	\$11,956
100	1540	Human Resources	OVERTIME	\$1,000	\$1,000	\$0
100	1540	Human Resources	GROUP INSURANCE	\$58,210	\$69,422	\$11,212
100	1540	Human Resources	FICA TAXES	\$20,016	\$20,930	\$914
100	1540	Human Resources	RETIREMENT CONTRIBUTION	\$37,793	\$39,527	\$1,734
100	1540	Human Resources	WORKERS COMPENSATION	\$890	\$930	\$40
100	1540	Human Resources	OFFICE EQUIPMENT MAINT	\$420	\$420	\$0
100	1540	Human Resources	COMPUTER EQUIP MAINT	\$7,560	\$4,560	-\$3,000
100	1540	Human Resources	SOFTWARE MAINTENANCE	\$1,104	\$1,440	\$336
100	1540	Human Resources	RENTALS	\$880	\$880	\$0

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between FY26 & FY27 Budget
100	1540	Human Resources	TELEPHONE	\$1,080	\$1,080	\$0
100	1540	Human Resources	POSTAGE	\$500	\$500	\$0
100	1540	Human Resources	TRAVEL	\$1,100	\$800	-\$300
100	1540	Human Resources	DUES & SUBSCRIPTIONS	\$900	\$900	\$0
100	1540	Human Resources	EDUCATION AND TRAINING	\$1,500	\$500	-\$1,000
100	1540	Human Resources	OFFICE SUPPLIES	\$500	\$500	\$0
100	1540	Human Resources	SMALL EQUIPMENT	\$2,050	\$1,600	-\$450
100	1540	Human Resources	DEPARTMENTAL SUPPLIES	\$1,525	\$1,525	\$0
100	1540	Human Resources	UNIFORMS AND CLOTHING	\$400	\$400	\$0
100	1545	Tax Commissioner	REGULAR EMPLOYEES	\$740,548	\$769,382	\$28,834
100	1545	Tax Commissioner	OVERTIME	\$10,000	\$10,000	\$0
100	1545	Tax Commissioner	GROUP INSURANCE	\$217,947	\$259,968	\$42,021
100	1545	Tax Commissioner	FICA TAXES	\$57,417	\$59,623	\$2,206
100	1545	Tax Commissioner	RETIREMENT CONTRIBUTION	\$107,380	\$111,560	\$4,180
100	1545	Tax Commissioner	WORKERS COMPENSATION	\$2,552	\$2,650	\$98
100	1545	Tax Commissioner	LEGAL FEES	\$5,000	\$7,500	\$2,500
100	1545	Tax Commissioner	EMPLOYEE PHYSICAL EXAM	\$90	\$90	\$0
100	1545	Tax Commissioner	PEST CONTROL	\$564	\$100	-\$464
100	1545	Tax Commissioner	OFFICE EQUIPMENT MAINT	\$9,364	\$6,550	-\$2,814
100	1545	Tax Commissioner	COMPUTER EQUIP MAINT	\$41,399	\$43,000	\$1,601
100	1545	Tax Commissioner	SOFTWARE MAINTENANCE	\$22,140	\$22,610	\$470
100	1545	Tax Commissioner	RENTALS	\$5,372	\$7,000	\$1,628
100	1545	Tax Commissioner	PUBLIC OFFICIALS BOND INS	\$1,200	\$1,200	\$0
100	1545	Tax Commissioner	TELEPHONE	\$3,456	\$3,456	\$0
100	1545	Tax Commissioner	POSTAGE	\$12,000	\$18,000	\$6,000
100	1545	Tax Commissioner	INTERNET SERVICES	\$2,262	\$2,300	\$38
100	1545	Tax Commissioner	ADVERTISING	\$10,000	\$18,000	\$8,000
100	1545	Tax Commissioner	TRAVEL	\$4,000	\$20,000	\$16,000
100	1545	Tax Commissioner	DUES & SUBSCRIPTIONS	\$1,185	\$1,885	\$700
100	1545	Tax Commissioner	EDUCATION AND TRAINING	\$2,300	\$4,000	\$1,700
100	1545	Tax Commissioner	OTHER CONTR SERVICES	\$65,560	\$65,560	\$0
100	1545	Tax Commissioner	WATER	\$1,604	\$984	-\$620
100	1545	Tax Commissioner	SEWERAGE	\$4,869	\$2,708	-\$2,161
100	1545	Tax Commissioner	NATURAL GAS	\$548	\$601	\$53
100	1545	Tax Commissioner	ELECTRICITY	\$31,118	\$2,898	-\$28,220
100	1545	Tax Commissioner	STORMWATER	\$2,009	\$2,050	\$41
100	1545	Tax Commissioner	SMALL EQUIPMENT	\$3,000	\$9,000	\$6,000
100	1545	Tax Commissioner	DEPARTMENTAL SUPPLIES	\$8,500	\$15,000	\$6,500
100	1550	Tax Assessor	REGULAR EMPLOYEES	\$448,432	\$457,941	\$9,509
100	1550	Tax Assessor	OVERTIME	\$1,000	\$1,000	\$0
100	1550	Tax Assessor	GROUP INSURANCE	\$130,765	\$155,914	\$25,149
100	1550	Tax Assessor	FICA TAXES	\$34,382	\$35,109	\$727
100	1550	Tax Assessor	RETIREMENT CONTRIBUTION	\$64,153	\$65,531	\$1,378
100	1550	Tax Assessor	WORKERS COMPENSATION	\$11,640	\$11,887	\$247
100	1550	Tax Assessor	EMPLOYEE PHYSICAL EXAM	\$310	\$310	\$0
100	1550	Tax Assessor	PEST CONTROL	\$336	\$100	-\$236
100	1550	Tax Assessor	OFFICE EQUIPMENT MAINT	\$5,520	\$2,580	-\$2,940
100	1550	Tax Assessor	COMPUTER EQUIP MAINT	\$14,400	\$13,680	-\$720
100	1550	Tax Assessor	SOFTWARE MAINTENANCE	\$2,871	\$3,132	\$261
100	1550	Tax Assessor	AUTO AND TRUCK MAINT	\$800	\$500	-\$300
100	1550	Tax Assessor	RENTALS	\$2,436	\$5,190	\$2,754
100	1550	Tax Assessor	TELEPHONE	\$3,792	\$3,120	-\$672
100	1550	Tax Assessor	POSTAGE	\$1,500	\$1,000	-\$500
100	1550	Tax Assessor	INTERNET SERVICES	\$792	\$792	\$0
100	1550	Tax Assessor	TRAVEL	\$15,515	\$18,185	\$2,670
100	1550	Tax Assessor	DUES & SUBSCRIPTIONS	\$15,800	\$16,663	\$863

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	1550	Tax Assessor	EDUCATION AND TRAINING	\$3,380	\$4,525	\$1,145	
100	1550	Tax Assessor	OTHER CONTR SERVICES	\$130,264	\$107,889	-\$22,375	
100	1550	Tax Assessor	OFFICE SUPPLIES	\$1,000	\$1,000	\$0	
100	1550	Tax Assessor	AUTO & TRUCK TIRES	\$450	\$450	\$0	
100	1550	Tax Assessor	AUTO & TRUCK BATTERIES	\$310	\$310	\$0	
100	1550	Tax Assessor	WATER	\$700	\$705	\$5	
100	1550	Tax Assessor	SEWERAGE	\$1,130	\$1,152	\$22	
100	1550	Tax Assessor	NATURAL GAS	\$656	\$800	\$144	
100	1550	Tax Assessor	ELECTRICITY	\$3,300	\$2,605	-\$695	
100	1550	Tax Assessor	GASOLINE	\$3,000	\$3,600	\$600	
100	1550	Tax Assessor	SMALL EQUIPMENT	\$3,000	\$2,200	-\$800	
100	1550	Tax Assessor	DEPARTMENTAL SUPPLIES	\$3,000	\$3,000	\$0	
100	1550	Tax Assessor	UNIFORMS AND CLOTHING	\$2,700	\$2,475	-\$225	
100	1550	Tax Assessor	ENTERPRISE LEASE PRINC	\$14,500	\$14,500	\$0	
100	1550	Tax Assessor	ENTERPRISE LEASE INT	\$4,300	\$4,300	\$0	
100	1566	Construction Maintenance	REGULAR EMPLOYEES	\$370,524	\$326,426	-\$44,098	
100	1566	Construction Maintenance	OVERTIME	\$30,000	\$13,000	-\$17,000	
100	1566	Construction Maintenance	GROUP INSURANCE	\$87,286	\$86,757	-\$529	
100	1566	Construction Maintenance	FICA TAXES	\$30,640	\$25,966	-\$4,674	
100	1566	Construction Maintenance	RETIREMENT CONTRIBUTION	\$53,726	\$47,332	-\$6,394	
100	1566	Construction Maintenance	WORKERS COMPENSATION	\$20,547	\$17,413	-\$3,134	
100	1566	Construction Maintenance	COMPUTER EQUIP MAINT	\$7,200	\$5,700	-\$1,500	
100	1566	Construction Maintenance	SOFTWARE MAINTENANCE	\$588	\$528	-\$60	
100	1566	Construction Maintenance	AUTO AND TRUCK MAINT	\$6,000	\$6,000	\$0	
100	1566	Construction Maintenance	TELEPHONE	\$5,304	\$3,420	-\$1,884	
100	1566	Construction Maintenance	TRAVEL	\$250	\$250	\$0	
100	1566	Construction Maintenance	EDUCATION AND TRAINING	\$1,750	\$2,750	\$1,000	
100	1566	Construction Maintenance	OFFICE SUPPLIES	\$200	\$200	\$0	
100	1566	Construction Maintenance	AUTO & TRUCK TIRES	\$2,000	\$2,000	\$0	
100	1566	Construction Maintenance	AUTO & TRUCK BATTERIES	\$1,000	\$1,000	\$0	
100	1566	Construction Maintenance	WATER	\$0	\$650	\$650	
100	1566	Construction Maintenance	SEWERAGE	\$0	\$650	\$650	
100	1566	Construction Maintenance	NATURAL GAS	\$3,300	\$3,000	-\$300	
100	1566	Construction Maintenance	ELECTRICITY	\$0	\$6,000	\$6,000	
100	1566	Construction Maintenance	GASOLINE	\$13,000	\$13,000	\$0	
100	1566	Construction Maintenance	SMALL EQUIPMENT	\$2,100	\$2,100	\$0	
100	1566	Construction Maintenance	DEPARTMENTAL SUPPLIES	\$2,400	\$2,400	\$0	
100	1566	Construction Maintenance	UNIFORMS AND CLOTHING	\$1,800	\$1,500	-\$300	
100	1568	Janitorial Services	REGULAR EMPLOYEES	\$110,459	\$113,761	\$3,302	
100	1568	Janitorial Services	OVERTIME	\$1,500	\$1,500	\$0	
100	1568	Janitorial Services	GROUP INSURANCE	\$29,076	\$34,679	\$5,603	
100	1568	Janitorial Services	FICA TAXES	\$8,565	\$8,817	\$252	
100	1568	Janitorial Services	RETIREMENT CONTRIBUTION	\$16,017	\$16,495	\$478	
100	1568	Janitorial Services	WORKERS COMPENSATION	\$3,907	\$4,023	\$116	
100	1568	Janitorial Services	AUTO AND TRUCK MAINT	\$0	\$1,000	\$1,000	
100	1568	Janitorial Services	AUTO & TRUCK TIRES	\$500	\$750	\$250	
100	1568	Janitorial Services	GASOLINE	\$1,600	\$780	-\$820	
100	1568	Janitorial Services	SMALL EQUIPMENT	\$2,700	\$2,700	\$0	
100	1568	Janitorial Services	JANITORIAL SUPPLIES	\$15,000	\$18,000	\$3,000	
100	1570	Public Information	REGULAR EMPLOYEES	\$67,627	\$72,692	\$5,065	
100	1570	Public Information	GROUP INSURANCE	\$14,556	\$17,362	\$2,806	
100	1570	Public Information	FICA TAXES	\$5,173	\$5,561	\$388	
100	1570	Public Information	RETIREMENT CONTRIBUTION	\$9,806	\$10,540	\$734	
100	1570	Public Information	WORKERS COMPENSATION	\$230	\$247	\$17	
100	1570	Public Information	COMPUTER EQUIP MAINT	\$1,200	\$1,140	-\$60	
100	1570	Public Information	SOFTWARE MAINTENANCE	\$1,224	\$1,944	\$720	

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Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	1570	Public Information	TELEPHONE	\$940	\$912		-\$28
100	1570	Public Information	ADVERTISING	\$2,000	\$2,000		\$0
100	1570	Public Information	TRAVEL	\$1,250	\$1,500		\$250
100	1570	Public Information	DUES & SUBSCRIPTIONS	\$1,784	\$1,064		-\$720
100	1570	Public Information	EDUCATION AND TRAINING	\$1,500	\$1,600		\$100
100	1570	Public Information	OTHER CONTR SERVICES	\$0	\$40,000		\$40,000
100	1570	Public Information	ENTERPRISE MANAGEMENT FEE	\$573	\$573		\$0
100	1570	Public Information	OFFICE SUPPLIES	\$200	\$200		\$0
100	1570	Public Information	GASOLINE	\$1,400	\$500		-\$900
100	1570	Public Information	SMALL EQUIPMENT	\$1,500	\$300		-\$1,200
100	1570	Public Information	DEPARTMENTAL SUPPLIES	\$1,000	\$2,000		\$1,000
100	1570	Public Information	UNIFORMS AND CLOTHING	\$300	\$150		-\$150
100	1570	Public Information	ENTERPRISE LEASE PRINC	\$5,732	\$5,732		\$0
100	1570	Public Information	ENTERPRISE LEASE INT	\$1,556	\$1,556		\$0
100	1590	General Appropriations	GROUP INSURANCE	\$0	\$35,000		\$35,000
100	1590	General Appropriations	RETIREMENT CONTRIBUTION	\$20,000	\$20,000		\$0
100	1590	General Appropriations	WORKERS COMPENSATION	\$100,000	\$100,000		\$0
100	1590	General Appropriations	EAP PROGRAM	\$20,000	\$12,000		-\$8,000
100	1590	General Appropriations	AUDIT FEES	\$85,000	\$150,000		\$65,000
100	1590	General Appropriations	LEGAL FEES	\$150,000	\$230,000		\$80,000
100	1590	General Appropriations	CODE REVISION	\$10,000	\$8,000		-\$2,000
100	1590	General Appropriations	OFFICE EQUIPMENT MAINT	\$5,725	\$6,185		\$460
100	1590	General Appropriations	COMPUTER EQUIP MAINT	\$600	\$6,940		\$6,340
100	1590	General Appropriations	SOFTWARE MAINTENANCE	\$50,800	\$4,800		-\$46,000
100	1590	General Appropriations	GSP POST 1	\$21,000	\$22,000		\$1,000
100	1590	General Appropriations	FLINT RIVER REG LIBRARY	\$542,924	\$279,545		-\$263,379
100	1590	General Appropriations	COURTHOUSE ANNEX	\$61,655	\$102,056		\$40,401
100	1590	General Appropriations	COURTHOUSE	\$612,342	\$352,194		-\$260,148
100	1590	General Appropriations	2025 PROPERTIES	\$750,074	\$750,074		\$0
100	1590	General Appropriations	OXFORD SQUARE	\$454,000	\$127,000		-\$327,000
100	1590	General Appropriations	SOLOMON EAST	\$175,565	\$57,000		-\$118,565
100	1590	General Appropriations	THE PARK AT SIXTH	\$0	\$8,000		\$8,000
100	1590	General Appropriations	HANLEITER	\$0	\$10,000		\$10,000
100	1590	General Appropriations	RENTALS	\$10,479	\$7,041		-\$3,438
100	1590	General Appropriations	GENERAL LIABILITY INS	\$136,853	\$176,717		\$39,864
100	1590	General Appropriations	PUBLIC OFFICIALS E&O INS	\$97,192	\$116,631		\$19,439
100	1590	General Appropriations	VEHICLE INS	\$278,415	\$346,590		\$68,175
100	1590	General Appropriations	BUILDING & CONTENTS INS	\$185,034	\$222,041		\$37,007
100	1590	General Appropriations	TRAVEL & ACCIDENT INS	\$750	\$750		\$0
100	1590	General Appropriations	TELEPHONE	\$7,104	\$9,360		\$2,256
100	1590	General Appropriations	POSTAGE	\$6,000	\$6,000		\$0
100	1590	General Appropriations	INTERNET SERVICES	\$28,395	\$28,575		\$180
100	1590	General Appropriations	DUES & SUBSCRIPTIONS	\$14,634	\$14,834		\$200
100	1590	General Appropriations	EDUCATION AND TRAINING	\$15,200	\$15,000		-\$200
100	1590	General Appropriations	OTHER CONTR SERVICES	\$72,967	\$74,310		\$1,343
100	1590	General Appropriations	OFFICE SUPPLIES	\$400	\$400		\$0
100	1590	General Appropriations	WATER	\$8,000	\$7,500		-\$500
100	1590	General Appropriations	SEWERAGE	\$12,000	\$10,965		-\$1,035
100	1590	General Appropriations	NATURAL GAS	\$19,000	\$30,657		\$11,657
100	1590	General Appropriations	ELECTRICITY	\$215,000	\$220,000		\$5,000
100	1590	General Appropriations	DEPARTMENTAL SUPPLIES	\$3,680	\$4,000		\$320
100	1590	General Appropriations	SPECIAL PROJECTS	\$520,000	\$570,000		\$50,000
100	1590	General Appropriations	OTHER ADMINSTRATIVE COST	\$0	\$10,263		\$10,263
100	1590	General Appropriations	PUB SAFETY TRAIN CENTER	\$13,488	\$14,671		\$1,183
100	1590	General Appropriations	AIRPORT	\$447,102	\$201,392		-\$245,710
100	1590	General Appropriations	GRIFFIN-SPALDING ARCHIVES	\$89,872	\$92,082		\$2,210

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between
						Budget
						FY26 & FY27
100	1590	General Appropriations	LANDBANK AUTHORITY	\$107,000	\$107,000	\$0
100	1590	General Appropriations	FORESTRY SERVICE	\$8,492	\$8,492	\$0
100	1590	General Appropriations	OTHER ADMINISTRATIVE COST	\$7,900	\$7,900	\$0
100	1590	General Appropriations	CIGNA FLEX DEBIT CARD	\$7,000	\$7,000	\$0
100	1590	General Appropriations	STRT LIGHT STANFIELD WEST	\$2,715	\$3,201	\$486
100	1590	General Appropriations	STRT LIGHT WALNUT GROVE	\$1,200	\$1,237	\$37
100	1590	General Appropriations	ST LT AUTUMN RDG PHASE 1	\$1,425	\$1,416	-\$9
100	1590	General Appropriations	STRT LIGHT PARK PLACE	\$8,000	\$9,171	\$1,171
100	1590	General Appropriations	STRT LIGHT WILLS WALK	\$4,500	\$4,752	\$252
100	1590	General Appropriations	STRT LIGHT SEVEN FORKS	\$2,100	\$2,214	\$114
100	1590	General Appropriations	STRT LIGHT STONEBRIAR	\$12,000	\$10,245	-\$1,755
100	1590	General Appropriations	STRT LIGHT RAVENTREE	\$900	\$990	\$90
100	1590	General Appropriations	STRT LIGHT THE ORCHARDS	\$1,415	\$1,352	-\$63
100	1590	General Appropriations	STRT LIGHT MEADOWVIEW	\$1,675	\$1,932	\$257
100	1590	General Appropriations	STRT LIGHT WESTRIDGE	\$600	\$660	\$60
100	1590	General Appropriations	STRT LIGHT THE GABLES	\$5,600	\$6,000	\$400
100	1590	General Appropriations	STRT LIGHT LAKEVIEW	\$8,700	\$9,456	\$756
100	1590	General Appropriations	STRT LIGHT MEADOWVIEW II	\$1,150	\$1,320	\$170
100	1590	General Appropriations	STRT LIGHT SUNSHINE RDG	\$1,900	\$2,214	\$314
100	1590	General Appropriations	STRT LIGHT COTTAGES AT HB	\$2,600	\$2,808	\$208
100	1590	General Appropriations	STRT LIGHT VINEYARD RIDGE	\$2,850	\$3,342	\$492
100	1590	General Appropriations	STRT LIGHT GLENVIEW EST	\$2,150	\$2,496	\$346
100	1590	General Appropriations	STRT LIGHT THE ENCLAVE	\$4,150	\$3,696	-\$454
100	1590	General Appropriations	STRT LT WALKERS MILL EST	\$2,850	\$3,342	\$492
100	1590	General Appropriations	STRT LIGHT THE MEADOWS	\$2,750	\$2,913	\$163
100	1590	General Appropriations	STRT LGHT AUTUMN RIDGE II	\$1,000	\$956	-\$44
100	1590	General Appropriations	STRT LIGHT SERENE LAKE	\$850	\$990	\$140
100	1590	General Appropriations	STRT LT PARLIAMENT PLACE	\$2,600	\$3,060	\$460
100	1590	General Appropriations	STRT LT VILLAS/HERON BAY	\$3,175	\$3,408	\$233
100	1590	General Appropriations	STRT LT TEAMON VILLAGE	\$2,850	\$3,342	\$492
100	1590	General Appropriations	STRT LT KINGSTON ESTATES	\$1,775	\$2,073	\$298
100	1590	General Appropriations	STRT LT SUN CITY POD 1A	\$4,200	\$4,560	\$360
100	1590	General Appropriations	STRT LT SUN CITY POD 2	\$2,900	\$3,120	\$220
100	1590	General Appropriations	STRT LT SUN CITY POD 3	\$1,750	\$1,872	\$122
100	1590	General Appropriations	STRT LT SUN CITY POD 6	\$4,200	\$4,560	\$360
100	1590	General Appropriations	STRT LT DEL WEBB BLVD	\$11,650	\$13,575	\$1,925
100	1590	General Appropriations	STRT LT SUN CITY PARKWAY	\$10,525	\$12,075	\$1,550
100	1590	General Appropriations	STRT LT AUTUMN RIDGE V	\$3,000	\$2,994	-\$6
100	1590	General Appropriations	STRT LT WOLF CREEK HOMES	\$3,100	\$3,704	\$604
100	1590	General Appropriations	STRT LT SUN CITY POD 1B	\$2,600	\$2,808	\$208
100	1590	General Appropriations	STRT LT SUN CITY POD 34	\$1,200	\$1,248	\$48
100	1590	General Appropriations	STRT LT SPRING FOREST I	\$9,800	\$1,150	-\$8,650
100	1590	General Appropriations	STRT LT SUN CITY POD 33	\$2,025	\$2,184	\$159
100	1590	General Appropriations	STRT LT SUN CITY POD 36A	\$2,350	\$2,496	\$146
100	1590	General Appropriations	STRT LT SUN CITY POD 36B	\$1,450	\$1,560	\$110
100	1590	General Appropriations	STRT LT HUNTINGTON SOUTH	\$2,575	\$3,093	\$518
100	1590	General Appropriations	STRT LT LANDING WAY	\$450	\$495	\$45
100	1590	General Appropriations	STRT LT WILLIAMSON WOODS	\$2,100	\$2,088	-\$12
100	1590	General Appropriations	STRT LT AUTUMN RIDGE PH 3	\$1,100	\$1,027	-\$73
100	1590	General Appropriations	STRT LT SUN CITY POD 35	\$2,350	\$2,496	\$146
100	1590	General Appropriations	STRT LT SPRING FOREST PKW	\$2,600	\$3,168	\$568
100	1590	General Appropriations	STRT LT CRESTWICK SUBDV	\$4,850	\$4,284	-\$566
100	1590	General Appropriations	STRT LT SUN CITY POD 30	\$2,100	\$2,184	\$84
100	1590	General Appropriations	STRT LT DEL WEBB BLVD 3	\$8,100	\$9,168	\$1,068
100	1590	General Appropriations	STRT LT SUN CITY POD 31A	\$3,700	\$3,828	\$128
100	1590	General Appropriations	STRT LT SUN CITY POD 28A	\$3,450	\$3,696	\$246

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between
						Budget
						FY26 & FY27
100	1590	General Appropriations	STRT LT SUN CITY POD 37B	\$2,900	\$3,120	\$220
100	1590	General Appropriations	STRT LT SUN CITY POD 28B	\$3,175	\$3,408	\$233
100	1590	General Appropriations	STRT LT SUN CITY POD 29A	\$3,175	\$3,408	\$233
100	1590	General Appropriations	STRT LT SUN CITY POD 31B	\$1,450	\$1,560	\$110
100	1590	General Appropriations	STRT LT SUN CITY CRAPE MY	\$1,450	\$1,560	\$110
100	1590	General Appropriations	STRT LT SUN CITY BENTGRAS	\$1,175	\$1,248	\$73
100	1590	General Appropriations	STRT LT SUN CITY POD 37B	\$4,500	\$4,848	\$348
100	1590	General Appropriations	STRT LT SUN CITY POD 38A	\$1,750	\$1,872	\$122
100	1590	General Appropriations	STRT LT SUN CITY POD 37A	\$3,450	\$3,696	\$246
100	1590	General Appropriations	STRT LT SUN CITY POD 10	\$3,400	\$3,408	\$8
100	1590	General Appropriations	STRT LT SUN CITY POD 11	\$3,175	\$3,408	\$233
100	1590	General Appropriations	STRT LT SUN CITY POD 12	\$300	\$312	\$12
100	1590	General Appropriations	STRT LT SUN CY PAPERWHITE	\$5,100	\$5,424	\$324
100	1590	General Appropriations	STRT LT DEL WEBB EXT PH 1	\$3,425	\$3,969	\$544
100	1590	General Appropriations	STRT LT HUNTS MILL ESTATE	\$1,325	\$1,312	-\$13
100	1590	General Appropriations	STRT LT SUN CITY POD 37C	\$3,175	\$3,408	\$233
100	1590	General Appropriations	STRT LT SUN CITY POD 38B	\$1,450	\$1,560	\$110
100	1590	General Appropriations	STRT LT SUN CITY POD 8	\$4,800	\$5,136	\$336
100	1590	General Appropriations	STRT LT SUN CITY POD 9	\$2,625	\$2,808	\$183
100	1590	General Appropriations	STRT LT HOLLIDAY PASS I	\$1,775	\$3,060	\$1,285
100	1590	General Appropriations	STRT LT SUN CITY POD 16	\$3,850	\$3,696	-\$154
100	1590	General Appropriations	STRT LT SUN CITY POD 7	\$2,050	\$2,184	\$134
100	1590	General Appropriations	STRT LT SUN CITY POD 15	\$3,650	\$3,984	\$334
100	1590	General Appropriations	STRT LT CALLIE ROAD	\$510	\$480	-\$30
100	1590	General Appropriations	STRT LT STONEBRIAR PH II	\$3,725	\$3,765	\$40
100	1590	General Appropriations	STRT LT DEL WEBB EXT	\$7,900	\$8,988	\$1,088
100	1590	General Appropriations	STRT LT SUN CITY POD 17	\$2,875	\$3,120	\$245
100	1590	General Appropriations	STRT LT SUN CITY POD 13	\$3,150	\$3,408	\$258
100	1590	General Appropriations	STRT LT SUN CITY POD 14	\$3,375	\$3,647	\$272
100	1590	General Appropriations	STRT LT SUN CITY POD 21	\$5,575	\$5,034	-\$541
100	1590	General Appropriations	STRT LT SUN CITY POD 22	\$625	\$2,184	\$1,559
100	1590	General Appropriations	STRT LT SUN CITY POD 23	\$1,850	\$3,984	\$2,134
100	1590	General Appropriations	STRT LT PEACHTREE PKWY	\$3,325	\$3,814	\$489
100	1590	General Appropriations	STRT LT RIVER FALLS SUBDV	\$1,800	\$2,067	\$267
100	1590	General Appropriations	STRT LT SUNNYSIDE	\$550	\$560	\$10
100	1590	General Appropriations	SUNNYSIDE GOV-NLC REG LTG	\$3,900	\$3,992	\$92
100	1590	General Appropriations	GREYSON PARC LIGHTS	\$6,800	\$7,461	\$661
100	1590	General Appropriations	JORDAN HILL RD 75	\$1,100	\$1,180	\$80
100	1590	General Appropriations	OTHER	\$145,914	\$250,000	\$104,086
100	1590	General Appropriations	BOND PRINCIPAL 2015	\$267,500	\$292,500	\$25,000
100	1590	General Appropriations	CAPITAL LEASE - PRINCIPAL	\$59,727	\$5,834	-\$53,893
100	1590	General Appropriations	NORESCO CAP LEASE PRINC	\$282,500	\$398,989	\$116,489
100	1590	General Appropriations	BOND INTEREST 2015	\$66,175	\$42,920	-\$23,255
100	1590	General Appropriations	NORESCO CAP LEASE INT	\$83,496	\$77,217	-\$6,279
100	1590	General Appropriations	OP TRANSFER OUT TO E-911	\$0	-\$567,836	-\$567,836
100	1590	General Appropriations	OP TRAN OUT TO CAP PROJ	\$20,000	\$20,000	\$0
100	2150	Superior Court	FICA TAXES	\$2,500	\$2,500	\$0
100	2150	Superior Court	COURT REPORTER FEES	\$103,000	\$103,000	\$0
100	2150	Superior Court	JUROR-BAILIFF-WITNESS	\$125,500	\$125,500	\$0
100	2150	Superior Court	MARC MCINTYRE CAP CASE	\$10,000	\$10,000	\$0
100	2150	Superior Court	INDIGENT DEFENSE ATTORNEY	\$10,000	\$10,000	\$0
100	2150	Superior Court	TELEPHONE	\$1,944	\$1,944	\$0
100	2150	Superior Court	OTHER CONTR SERVICES	\$4,000	\$4,000	\$0
100	2150	Superior Court	DEPARTMENTAL SUPPLIES	\$1,000	\$1,000	\$0
100	2160	Griffin Judicial Circuit	REGULAR EMPLOYEES	\$113,124	\$116,504	\$3,380
100	2160	Griffin Judicial Circuit	OVERTIME	\$2,030	\$2,000	-\$30

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between
						FY26 & FY27
					Budget	
100	2160	Griffin Judicial Circuit	GROUP INSURANCE	\$29,080	\$34,682	\$5,602
100	2160	Griffin Judicial Circuit	FICA TAXES	\$8,809	\$9,068	\$259
100	2160	Griffin Judicial Circuit	RETIREMENT CONTRIBUTION	\$16,403	\$16,893	\$490
100	2160	Griffin Judicial Circuit	WORKERS COMPENSATION	\$392	\$403	\$11
100	2160	Griffin Judicial Circuit	CIRCUIT BUDGET	\$219,226		-\$219,226
100	2160	Griffin Judicial Circuit	OFFICE EQUIPMENT MAINT	\$0		\$0
100	2160	Griffin Judicial Circuit	TELEPHONE	\$2,127		-\$2,127
100	2160	Griffin Judicial Circuit	HEALTH REIMBURSEMENT ACCT	\$0		\$0
100	2160	Griffin Judicial Circuit	OTHER	\$0		\$0
100	2200	Clerk of Court	REGULAR EMPLOYEES	\$786,363	\$846,224	\$59,861
100	2200	Clerk of Court	OVERTIME	\$5,500	\$5,500	\$0
100	2200	Clerk of Court	GROUP INSURANCE	\$203,530	\$346,342	\$142,812
100	2200	Clerk of Court	FICA TAXES	\$60,578	\$65,157	\$4,579
100	2200	Clerk of Court	RETIREMENT CONTRIBUTION	\$98,077	\$102,452	\$4,375
100	2200	Clerk of Court	WORKERS COMPENSATION	\$2,692	\$2,896	\$204
100	2200	Clerk of Court	EMPLOYEE PHYSICAL EXAM	\$120	\$120	\$0
100	2200	Clerk of Court	OFFICE EQUIPMENT MAINT	\$6,544	\$10,830	\$4,286
100	2200	Clerk of Court	COMPUTER EQUIP MAINT	\$2,400	\$22,800	\$20,400
100	2200	Clerk of Court	SOFTWARE MAINTENANCE	\$88,212	\$73,501	-\$14,711
100	2200	Clerk of Court	RENTALS	\$20,570	\$20,570	\$0
100	2200	Clerk of Court	PUBLIC OFFICIALS BOND INS	\$525	\$525	\$0
100	2200	Clerk of Court	TELEPHONE	\$5,400	\$5,400	\$0
100	2200	Clerk of Court	POSTAGE	\$13,500	\$13,500	\$0
100	2200	Clerk of Court	ADVERTISING	\$440	\$440	\$0
100	2200	Clerk of Court	TRAVEL	\$2,597	\$2,597	\$0
100	2200	Clerk of Court	DUES & SUBSCRIPTIONS	\$1,050	\$1,250	\$200
100	2200	Clerk of Court	EDUCATION AND TRAINING	\$700	\$700	\$0
100	2200	Clerk of Court	OTHER CONTR SERVICES	\$26,920	\$27,000	\$80
100	2200	Clerk of Court	BOARD OF EQUALIZATION	\$21,000	\$21,216	\$216
100	2200	Clerk of Court	OFFICE SUPPLIES	\$1,000	\$1,000	\$0
100	2200	Clerk of Court	SMALL EQUIPMENT	\$1,800	\$1,800	\$0
100	2200	Clerk of Court	DEPARTMENTAL SUPPLIES	\$15,352	\$12,500	-\$2,852
100	2250	District Attorney	REGULAR EMPLOYEES	\$102,507	\$105,577	\$3,070
100	2250	District Attorney	GROUP INSURANCE	\$14,606	\$17,409	\$2,803
100	2250	District Attorney	FICA TAXES	\$7,842	\$8,077	\$235
100	2250	District Attorney	RETIREMENT CONTRIBUTION	\$14,864	\$15,309	\$445
100	2250	District Attorney	WORKERS COMPENSATION	\$349	\$359	\$10
100	2250	District Attorney	CIRCUIT BUDGET	\$784,791	\$945,800	\$161,009
100	2250	District Attorney	AUTO AND TRUCK MAINT	\$1,000	\$1,000	\$0
100	2300	State Court	REGULAR EMPLOYEES	\$389,997	\$668,970	\$278,973
100	2300	State Court	OVERTIME	\$1,000	\$2,000	\$1,000
100	2300	State Court	GROUP INSURANCE	\$58,396	\$104,507	\$46,111
100	2300	State Court	FICA TAXES	\$29,911	\$51,329	\$21,418
100	2300	State Court	RETIREMENT CONTRIBUTION	\$29,313	\$42,697	\$13,384
100	2300	State Court	WORKERS COMPENSATION	\$1,329	\$2,281	\$952
100	2300	State Court	COURT REPORTER FEES	\$35,000	\$44,000	\$9,000
100	2300	State Court	LEGAL FEES		\$5,000	\$5,000
100	2300	State Court	JUROR-BAILIFF-WITNESS	\$65,000	\$50,000	-\$15,000
100	2300	State Court	INDIGENT DEFENSE ATTORNEY	\$400,000	\$400,000	\$0
100	2300	State Court	OFFICE EQUIPMENT MAINT	\$4,150	\$7,700	\$3,550
100	2300	State Court	COMPUTER EQUIP MAINT	\$0	\$15,400	\$15,400
100	2300	State Court	SOFTWARE MAINTENANCE	\$6,115	\$3,700	-\$2,415
100	2300	State Court	RENTALS	\$3,200	\$7,200	\$4,000
100	2300	State Court	TELEPHONE	\$1,068	\$2,200	\$1,132
100	2300	State Court	POSTAGE	\$250	\$250	\$0
100	2300	State Court	TRAVEL	\$2,400	\$5,100	\$2,700

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between
						Budget
						FY26 & FY27
100	2300	State Court	DUES & SUBSCRIPTIONS	\$1,200	\$2,260	\$1,060
100	2300	State Court	EDUCATION AND TRAINING	\$1,400	\$2,900	\$1,500
100	2300	State Court	OTHER CONTR SERVICES	\$41,300	\$51,000	\$9,700
100	2300	State Court	DRUG ABUSE TREATMENT ED	\$24,000	\$24,000	\$0
100	2300	State Court	OFFICE SUPPLIES	\$500	\$750	\$250
100	2300	State Court	DEPARTMENTAL SUPPLIES	\$4,900	\$9,800	\$4,900
100	2325	Accountability Court	REGULAR EMPLOYEES	\$68,139	\$70,185	\$2,046
100	2325	Accountability Court	GROUP INSURANCE	\$14,557	\$17,358	\$2,801
100	2325	Accountability Court	FICA TAXES	\$5,213	\$5,369	\$156
100	2325	Accountability Court	RETIREMENT CONTRIBUTION	\$9,880	\$10,177	\$297
100	2325	Accountability Court	WORKERS COMPENSATION	\$232	\$239	\$7
100	2325	Accountability Court	OFFICE EQUIPMENT MAINT	\$465	\$1,215	\$750
100	2325	Accountability Court	COMPUTER EQUIP MAINT	\$0	\$3,420	\$3,420
100	2325	Accountability Court	SOFTWARE MAINTENANCE	\$571	\$856	\$285
100	2325	Accountability Court	TELEPHONE	\$848	\$848	\$0
100	2325	Accountability Court	TRAVEL	\$6,106	\$6,200	\$94
100	2325	Accountability Court	OTHER CONTR SERVICES	\$90,575	\$91,138	\$563
100	2325	Accountability Court	OFFICE SUPPLIES	\$200	\$200	\$0
100	2350	Solicitor	REGULAR EMPLOYEES	\$472,825	\$513,274	\$40,449
100	2350	Solicitor	OVERTIME	\$10,000	\$10,000	\$0
100	2350	Solicitor	GROUP INSURANCE	\$101,892	\$121,541	\$19,649
100	2350	Solicitor	FICA TAXES	\$36,936	\$40,030	\$3,094
100	2350	Solicitor	RETIREMENT CONTRIBUTION	\$45,464	\$50,739	\$5,275
100	2350	Solicitor	WORKERS COMPENSATION	\$1,642	\$1,779	\$137
100	2350	Solicitor	OFFICE EQUIPMENT MAINT	\$1,732	\$1,780	\$48
100	2350	Solicitor	COMPUTER EQUIP MAINT	\$9,600	\$12,540	\$2,940
100	2350	Solicitor	SOFTWARE MAINTENANCE	\$21,784	\$23,622	\$1,838
100	2350	Solicitor	RENTALS	\$2,570	\$2,570	\$0
100	2350	Solicitor	TELEPHONE	\$1,908	\$4,992	\$3,084
100	2350	Solicitor	POSTAGE	\$300	\$300	\$0
100	2350	Solicitor	TRAVEL	\$3,500	\$6,000	\$2,500
100	2350	Solicitor	DUES & SUBSCRIPTIONS	\$705	\$1,335	\$630
100	2350	Solicitor	EDUCATION AND TRAINING	\$500	\$1,000	\$500
100	2350	Solicitor	OTHER CONTR SERVICES	\$9,000	\$9,000	\$0
100	2350	Solicitor	OFFICE SUPPLIES	\$800	\$1,200	\$400
100	2350	Solicitor	SMALL EQUIPMENT	\$1,550	\$1,550	\$0
100	2350	Solicitor	DEPARTMENTAL SUPPLIES	\$1,250	\$2,000	\$750
100	2400	Magistrate Court	REGULAR EMPLOYEES	\$788,981	\$851,244	\$62,263
100	2400	Magistrate Court	OVERTIME	\$8,000	\$4,500	-\$3,500
100	2400	Magistrate Court	GROUP INSURANCE	\$189,038	\$225,447	\$36,409
100	2400	Magistrate Court	FICA TAXES	\$60,969	\$65,464	\$4,495
100	2400	Magistrate Court	RETIREMENT CONTRIBUTION	\$108,309	\$110,877	\$2,568
100	2400	Magistrate Court	WORKERS COMPENSATION	\$27,815	\$29,865	\$2,050
100	2400	Magistrate Court	EMPLOYEE PHYSICAL EXAM	\$240	\$240	\$0
100	2400	Magistrate Court	JUROR-BAILIFF-WITNESS	\$100	\$100	\$0
100	2400	Magistrate Court	RADIO EQUIPMENT MAINT	\$300	\$600	\$300
100	2400	Magistrate Court	OFFICE EQUIPMENT MAINT	\$2,190	\$4,280	\$2,090
100	2400	Magistrate Court	COMPUTER EQUIP MAINT	\$25,200	\$18,240	-\$6,960
100	2400	Magistrate Court	SOFTWARE MAINTENANCE	\$59,078	\$65,708	\$6,630
100	2400	Magistrate Court	AUTO AND TRUCK MAINT	\$1,284	\$1,446	\$162
100	2400	Magistrate Court	RENTALS	\$3,048	\$3,048	\$0
100	2400	Magistrate Court	PUBLIC OFFICIALS BOND INS	\$1,400	\$1,750	\$350
100	2400	Magistrate Court	TELEPHONE	\$6,012	\$5,400	-\$612
100	2400	Magistrate Court	POSTAGE	\$6,669	\$7,000	\$331
100	2400	Magistrate Court	TRAVEL	\$5,176	\$5,500	\$324
100	2400	Magistrate Court	DUES & SUBSCRIPTIONS	\$1,500	\$1,500	\$0

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	2400	Magistrate Court	Education & Training		\$1,638	\$1,638	
100	2400	Magistrate Court	Other Contractual Services		\$12,000		
100	2400	Magistrate Court	OFFICE SUPPLIES	\$3,154	\$3,200	\$46	
100	2400	Magistrate Court	Auto & Truck Tires	\$2,800	\$2,800	\$0	
100	2400	Magistrate Court	Auto & Truck Batteries	\$300	\$300	\$0	
100	2400	Magistrate Court	Gasoline	\$6,000	\$6,000	\$0	
100	2400	Magistrate Court	Small Equipment	\$6,500	\$10,800	\$4,300	
100	2400	Magistrate Court	Departmental Supplies	\$1,799	\$1,636	-\$163	
100	2400	Magistrate Court	Uniforms And Clothing	\$2,700	\$1,800	-\$900	
100	2450	Probate Court	Regular Employees	\$255,752	\$255,213	-\$539	
100	2450	Probate Court	Group Insurance	\$58,203	\$69,397	\$11,194	
100	2450	Probate Court	Fica Taxes	\$19,565	\$19,524	-\$41	
100	2450	Probate Court	Retirement Contribution	\$23,681	\$23,603	-\$78	
100	2450	Probate Court	Workers Compensation	\$870	\$868	-\$2	
100	2450	Probate Court	Computer Equip Maint	\$6,000	\$4,560	-\$1,440	
100	2450	Probate Court	Software Maintenance	\$7,332	\$7,356	\$24	
100	2450	Probate Court	Telephone	\$532	\$864	\$332	
100	2450	Probate Court	Postage	\$2,500	\$2,000	-\$500	
100	2450	Probate Court	Travel	\$1,850	\$2,500	\$650	
100	2450	Probate Court	Dues & Subscriptions	\$750	\$700	-\$50	
100	2450	Probate Court	Education And Training	\$1,600	\$1,438	-\$162	
100	2450	Probate Court	Other Contr Services	\$1,500	\$1,500	\$0	
100	2450	Probate Court	Office Supplies	\$1,200	\$1,000	-\$200	
100	2450	Probate Court	Small Equipment	\$1,600	\$1,000	-\$600	
100	2450	Probate Court	Departmental Supplies	\$5,000	\$2,600	-\$2,400	
100	2800	Public Defender	PEST CONTROL	\$1,000	\$100	-\$900	
100	2800	Public Defender	BUILDING MAINTENANCE	\$317,218	\$318,218	\$1,000	
100	2800	Public Defender	TELEPHONE	\$2,575	\$2,575	\$0	
100	2800	Public Defender	INTERNET SERVICES	\$900	\$900	\$0	
100	2800	Public Defender	WATER	\$1,680	\$1,680	\$0	
100	2800	Public Defender	SEWERAGE	\$2,220	\$2,220	\$0	
100	2800	Public Defender	NATURAL GAS	\$3,578	\$3,575	-\$3	
100	2800	Public Defender	ELECTRICITY	\$26,328	\$26,328	\$0	
100	2800	Public Defender	STORMWATER	\$502	\$502	\$0	
100	2810	Public Defender Circuit	OTHER CONTR SERVICES	\$560,473	\$560,743	\$270	
100	3300	Sheriff Administration	REGULAR EMPLOYEES	\$779,406	\$873,485	\$94,079	
100	3300	Sheriff Administration	OVERTIME	\$28,000	\$28,000	\$0	
100	3300	Sheriff Administration	GROUP INSURANCE	\$145,709	\$191,089	\$45,380	
100	3300	Sheriff Administration	FICA TAXES	\$61,767	\$68,964	\$7,197	
100	3300	Sheriff Administration	RETIREMENT CONTRIBUTION	\$107,818	\$122,789	\$14,971	
100	3300	Sheriff Administration	WORKERS COMPENSATION	\$28,178	\$31,462	\$3,284	
100	3300	Sheriff Administration	RADIO EQUIPMENT MAINT	\$2,896	\$3,338	\$442	
100	3300	Sheriff Administration	OFFICE EQUIPMENT MAINT	\$1,130	\$1,520	\$390	
100	3300	Sheriff Administration	COMPUTER EQUIP MAINT	\$19,200	\$12,540	-\$6,660	
100	3300	Sheriff Administration	SOFTWARE MAINTENANCE	\$331,035	\$410,411	\$79,376	
100	3300	Sheriff Administration	AUTO AND TRUCK MAINT	\$2,500	\$2,500	\$0	
100	3300	Sheriff Administration	RENTALS	\$6,714	\$6,852	\$138	
100	3300	Sheriff Administration	LAW ENFORCEMENT LIAB INS	\$149,303	\$179,164	\$29,861	
100	3300	Sheriff Administration	PUBLIC OFFICIALS BOND INS	\$125	\$125	\$0	
100	3300	Sheriff Administration	TELEPHONE	\$45,246	\$54,353	\$9,107	
100	3300	Sheriff Administration	POSTAGE	\$5,530	\$5,530	\$0	
100	3300	Sheriff Administration	INTERNET SERVICES	\$6,405	\$6,946	\$541	
100	3300	Sheriff Administration	ADVERTISING	\$6,000	\$6,000	\$0	
100	3300	Sheriff Administration	DUES & SUBSCRIPTIONS	\$18,997	\$19,417	\$420	
100	3300	Sheriff Administration	EDUCATION AND TRAINING	\$43,105	\$92,042	\$48,937	
100	3300	Sheriff Administration	OTHER CONTR SERVICES	\$1,200	\$1,200	\$0	

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	3300	Sheriff Administration	OFFICE SUPPLIES	\$250	\$150		-\$100
100	3300	Sheriff Administration	AUTO & TRUCK TIRES	\$2,000	\$2,000		\$0
100	3300	Sheriff Administration	GASOLINE	\$15,000	\$20,000		\$5,000
100	3300	Sheriff Administration	SMALL EQUIPMENT	\$3,725	\$6,826		\$3,101
100	3300	Sheriff Administration	DEPARTMENTAL SUPPLIES	\$5,250	\$5,350		\$100
100	3300	Sheriff Administration	UNIFORMS AND CLOTHING	\$3,950	\$8,500		\$4,550
100	3300	Sheriff Administration	CAPITAL LEASE - PRINCIPAL	\$199,905	\$199,905		-\$1
100	3300	Sheriff Administration	MAGNOLIA BANK2 PRINCIPAL	\$128,447	\$127,296		-\$1,151
100	3300	Sheriff Administration	MAGNOLIA BANK3 PRINCIPAL	\$0	\$45,138		\$45,138
100	3300	Sheriff Administration	CAPITAL LEASE - INTEREST	\$24,771	\$24,771		\$0
100	3300	Sheriff Administration	MAGNOLIA BANK2 INTEREST	\$24,162	\$23,945		-\$217
100	3300	Sheriff Administration	MAGNOLIA BANK3 INTEREST	\$0	\$9,773		\$9,773
100	3310	Sheriff Victim Services	REGULAR EMPLOYEES	\$63,690	\$85,887		\$22,197
100	3310	Sheriff Victim Services	OVERTIME	\$3,500	\$3,500		\$0
100	3310	Sheriff Victim Services	GROUP INSURANCE	\$14,525	\$17,355		\$2,830
100	3310	Sheriff Victim Services	FICA TAXES	\$5,140	\$6,838		\$1,698
100	3310	Sheriff Victim Services	RETIREMENT CONTRIBUTION	\$6,635	\$9,854		\$3,219
100	3310	Sheriff Victim Services	WORKERS COMPENSATION	\$228	\$304		\$76
100	3310	Sheriff Victim Services	RADIO EQUIPMENT MAINT	\$384	\$192		-\$192
100	3310	Sheriff Victim Services	COMPUTER EQUIP MAINT	\$3,000	\$1,500		-\$1,500
100	3310	Sheriff Victim Services	SOFTWARE MAINTENANCE	\$552	\$288		-\$264
100	3310	Sheriff Victim Services	AUTO AND TRUCK MAINT	\$500	\$500		\$0
100	3310	Sheriff Victim Services	TELEPHONE	\$1,450	\$960		-\$490
100	3310	Sheriff Victim Services	OFFICE SUPPLIES	\$150	\$150		\$0
100	3310	Sheriff Victim Services	AUTO & TRUCK TIRES	\$650	\$650		\$0
100	3310	Sheriff Victim Services	GASOLINE	\$2,000	\$2,500		\$500
100	3320	Sheriff Warrant Division	REGULAR EMPLOYEES	\$1,376,847	\$1,358,938		-\$17,909
100	3320	Sheriff Warrant Division	OVERTIME	\$80,000	\$80,000		\$0
100	3320	Sheriff Warrant Division	GROUP INSURANCE	\$291,074	\$364,361		\$73,287
100	3320	Sheriff Warrant Division	FICA TAXES	\$111,449	\$110,079		-\$1,370
100	3320	Sheriff Warrant Division	RETIREMENT CONTRIBUTION	\$217,776	\$224,225		\$6,449
100	3320	Sheriff Warrant Division	WORKERS COMPENSATION	\$50,844	\$50,219		-\$625
100	3320	Sheriff Warrant Division	RADIO EQUIPMENT MAINT	\$4,800	\$4,800		\$0
100	3320	Sheriff Warrant Division	OFFICE EQUIPMENT MAINT	\$1,240	\$924		-\$316
100	3320	Sheriff Warrant Division	COMPUTER EQUIP MAINT	\$22,172	\$22,172		\$0
100	3320	Sheriff Warrant Division	SOFTWARE MAINTENANCE	\$4,272	\$4,272		\$0
100	3320	Sheriff Warrant Division	AUTO AND TRUCK MAINT	\$20,000	\$20,000		\$0
100	3320	Sheriff Warrant Division	RENTALS	\$3,264	\$3,264		\$0
100	3320	Sheriff Warrant Division	TELEPHONE	\$12,017	\$11,998		-\$19
100	3320	Sheriff Warrant Division	DUES & SUBSCRIPTIONS	\$7,560	\$7,560		\$0
100	3320	Sheriff Warrant Division	OFFICE SUPPLIES	\$250	\$150		-\$100
100	3320	Sheriff Warrant Division	AUTO & TRUCK TIRES	\$5,000	\$5,000		\$0
100	3320	Sheriff Warrant Division	GASOLINE	\$20,000	\$20,000		\$0
100	3320	Sheriff Warrant Division	SMALL EQUIPMENT	\$12,100	\$17,970		\$5,870
100	3320	Sheriff Warrant Division	DEPARTMENTAL SUPPLIES	\$6,305	\$11,245		\$4,940
100	3320	Sheriff Warrant Division	UNIFORMS AND CLOTHING	\$10,800	\$18,000		\$7,200
100	3330	Criminal Investigation	REGULAR EMPLOYEES	\$1,443,846	\$1,526,525		\$82,679
100	3330	Criminal Investigation	OVERTIME	\$60,000	\$60,000		\$0
100	3330	Criminal Investigation	GROUP INSURANCE	\$320,144	\$399,090		\$78,946
100	3330	Criminal Investigation	FICA TAXES	\$115,044	\$121,369		\$6,325
100	3330	Criminal Investigation	RETIREMENT CONTRIBUTION	\$235,202	\$248,754		\$13,552
100	3330	Criminal Investigation	WORKERS COMPENSATION	\$52,484	\$55,370		\$2,886
100	3330	Criminal Investigation	INFORMER FEES	\$3,000	\$3,000		\$0
100	3330	Criminal Investigation	RADIO EQUIPMENT MAINT	\$5,376	\$6,144		\$768
100	3330	Criminal Investigation	OFFICE EQUIPMENT MAINT	\$3,331	\$2,094		-\$1,237
100	3330	Criminal Investigation	COMPUTER EQUIP MAINT	\$27,720	\$27,360		-\$360

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	3330	Criminal Investigation	SOFTWARE MAINTENANCE	\$4,776	\$6,624	\$1,848	
100	3330	Criminal Investigation	AUTO AND TRUCK MAINT	\$37,577	\$37,122	-\$455	
100	3330	Criminal Investigation	RENTALS	\$6,168	\$6,168	\$0	
100	3330	Criminal Investigation	TELEPHONE	\$21,520	\$21,600	\$80	
100	3330	Criminal Investigation	DUES & SUBSCRIPTIONS	\$21,568	\$42,508	\$20,940	
100	3330	Criminal Investigation	SHERIFF COMM OUTREACH	\$9,000	\$9,000	\$0	
100	3330	Criminal Investigation	VEHICLE TOWING	\$1,500	\$2,280	\$780	
100	3330	Criminal Investigation	OFFICE SUPPLIES	\$150	\$150	\$0	
100	3330	Criminal Investigation	AUTO & TRUCK TIRES	\$4,462	\$6,700	\$2,238	
100	3330	Criminal Investigation	GASOLINE	\$45,000	\$49,000	\$4,000	
100	3330	Criminal Investigation	SMALL EQUIPMENT	\$13,210	\$12,000	-\$1,210	
100	3330	Criminal Investigation	DEPARTMENTAL SUPPLIES	\$4,220	\$1,260	-\$2,960	
100	3330	Criminal Investigation	UNIFORMS AND CLOTHING	\$12,000	\$22,000	\$10,000	
100	3330	Criminal Investigation	UNDERWATER EVIDENCE REC	\$2,500	\$2,500	\$0	
100	3330	Criminal Investigation	SEX OFFENDER INVESTGTION	\$11,455	\$12,190	\$735	
100	3340	Uniform Patrol Division	REGULAR EMPLOYEES	\$3,407,744	\$3,442,193	\$34,449	
100	3340	Uniform Patrol Division	OVERTIME	\$400,000	\$568,000	\$168,000	
100	3340	Uniform Patrol Division	GROUP INSURANCE	\$800,049	\$954,003	\$153,954	
100	3340	Uniform Patrol Division	FICA TAXES	\$291,292	\$30,780	-\$260,512	
100	3340	Uniform Patrol Division	RETIREMENT CONTRIBUTION	\$552,508	\$555,502	\$2,994	
100	3340	Uniform Patrol Division	WORKERS COMPENSATION	\$132,890	\$139,956	\$7,066	
100	3340	Uniform Patrol Division	RADIO EQUIPMENT MAINT	\$25,970	\$84,540	\$58,570	
100	3340	Uniform Patrol Division	OFFICE EQUIPMENT MAINT	\$5,114	\$5,890	\$776	
100	3340	Uniform Patrol Division	COMPUTER EQUIP MAINT	\$68,400	\$71,820	\$3,420	
100	3340	Uniform Patrol Division	SOFTWARE MAINTENANCE	\$15,373	\$9,452	-\$5,921	
100	3340	Uniform Patrol Division	AUTO AND TRUCK MAINT	\$163,775	\$177,800	\$14,025	
100	3340	Uniform Patrol Division	RENTALS	\$5,952	\$5,952	\$0	
100	3340	Uniform Patrol Division	TELEPHONE	\$45,110	\$49,908	\$4,798	
100	3340	Uniform Patrol Division	DUES & SUBSCRIPTIONS	\$19,040	\$21,100	\$2,060	
100	3340	Uniform Patrol Division	VEHICLE TOWING	\$1,500	\$2,280	\$780	
100	3340	Uniform Patrol Division	OTHER CONTR SERVICES	\$3,000	\$82,100	\$79,100	
100	3340	Uniform Patrol Division	OFFICE SUPPLIES	\$150	\$150	\$0	
100	3340	Uniform Patrol Division	AUTO & TRUCK TIRES	\$14,000	\$28,626	\$14,626	
100	3340	Uniform Patrol Division	GASOLINE	\$240,000	\$245,000	\$5,000	
100	3340	Uniform Patrol Division	SMALL EQUIPMENT	\$57,300	\$62,670	\$5,370	
100	3340	Uniform Patrol Division	DEPARTMENTAL SUPPLIES	\$27,420	\$22,860	-\$4,560	
100	3340	Uniform Patrol Division	UNIFORMS AND CLOTHING	\$31,875	\$61,975	\$30,100	
100	3340	Uniform Patrol Division	ANIMAL SUPPLIES	\$24,300	\$14,743	-\$9,557	
100	3350	Jail	REGULAR EMPLOYEES	\$4,958,002	\$4,859,726	-\$98,276	
100	3350	Jail	OVERTIME	\$400,000	\$375,000	-\$25,000	
100	3350	Jail	GROUP INSURANCE	\$1,221,077	\$1,559,513	\$338,436	
100	3350	Jail	FICA TAXES	\$409,887	\$400,457	-\$9,430	
100	3350	Jail	RETIREMENT CONTRIBUTION	\$750,255	\$784,879	\$34,624	
100	3350	Jail	WORKERS COMPENSATION	\$186,994	\$182,692	-\$4,302	
100	3350	Jail	MEDICAL SERVICES	\$2,370,139	\$2,500,500	\$130,361	
100	3350	Jail	PEST CONTROL	\$8,582	\$7,105	-\$1,477	
100	3350	Jail	RADIO EQUIPMENT MAINT	\$16,896	\$17,896	\$1,000	
100	3350	Jail	OFFICE EQUIPMENT MAINT	\$7,048	\$6,964	-\$84	
100	3350	Jail	COMPUTER EQUIP MAINT	\$60,000	\$120,860	\$60,860	
100	3350	Jail	SOFTWARE MAINTENANCE	\$24,287	\$33,853	\$9,566	
100	3350	Jail	BUILDING MAINTENANCE	\$275,000	\$425,000	\$150,000	
100	3350	Jail	AUTO AND TRUCK MAINT	\$35,000	\$42,000	\$7,000	
100	3350	Jail	RENTALS	\$10,002	\$12,042	\$2,040	
100	3350	Jail	TELEPHONE	\$20,554	\$20,554	\$0	
100	3350	Jail	DUES & SUBSCRIPTIONS	\$34,440	\$46,470	\$12,030	
100	3350	Jail	FOOD SERVICES CONTRACT	\$722,700	\$867,240	\$144,540	

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	3350	Jail	TRANSPORTATION EXPENSE	\$14,200	\$15,000	\$800	
100	3350	Jail	OTHER CONTR SERVICES	\$10,400	\$10,400	\$0	
100	3350	Jail	OFFICE SUPPLIES	\$500	\$150	-\$350	
100	3350	Jail	AUTO & TRUCK TIRES	\$4,000	\$6,500	\$2,500	
100	3350	Jail	WATER	\$100,000	\$150,000	\$50,000	
100	3350	Jail	SEWERAGE	\$100,000	\$202,250	\$102,250	
100	3350	Jail	NATURAL GAS	\$50,000	\$60,000	\$10,000	
100	3350	Jail	ELECTRICITY	\$261,000	\$237,000	-\$24,000	
100	3350	Jail	GASOLINE	\$40,000	\$38,000	-\$2,000	
100	3350	Jail	OTHER INMATE EXPENSE	\$83,193	\$100,360	\$17,167	
100	3350	Jail	SMALL EQUIPMENT	\$26,732	\$214,816	\$188,084	
100	3350	Jail	DEPARTMENTAL SUPPLIES	\$20,321	\$9,900	-\$10,421	
100	3350	Jail	JANITORIAL SUPPLIES	\$60,000	\$60,300	\$300	
100	3350	Jail	UNIFORMS AND CLOTHING	\$40,986	\$58,200	\$17,214	
100	3390	Sheriff Special Operations	REGULAR EMPLOYEES	\$871,516	\$918,655	\$47,139	
100	3390	Sheriff Special Operations	OVERTIME	\$60,000	\$60,000	\$0	
100	3390	Sheriff Special Operations	GROUP INSURANCE	\$189,218	\$225,669	\$36,451	
100	3390	Sheriff Special Operations	FICA TAXES	\$71,261	\$74,867	\$3,606	
100	3390	Sheriff Special Operations	RETIREMENT CONTRIBUTION	\$143,800	\$151,578	\$7,778	
100	3390	Sheriff Special Operations	WORKERS COMPENSATION	\$32,510	\$34,155	\$1,645	
100	3390	Sheriff Special Operations	EMPLOYEE PHYSICAL EXAM	\$600	\$600	\$0	
100	3390	Sheriff Special Operations	RADIO EQUIPMENT MAINT	\$3,648	\$4,548	\$900	
100	3390	Sheriff Special Operations	OFFICE EQUIPMENT MAINT	\$1,605	\$1,605	\$0	
100	3390	Sheriff Special Operations	COMPUTER EQUIP MAINT	\$36,096	\$14,820	-\$21,276	
100	3390	Sheriff Special Operations	SOFTWARE MAINTENANCE	\$2,404	\$3,606	\$1,202	
100	3390	Sheriff Special Operations	BUILDING MAINTENANCE	\$9,000	\$9,000	\$0	
100	3390	Sheriff Special Operations	AUTO AND TRUCK MAINT	\$12,906	\$22,000	\$9,094	
100	3390	Sheriff Special Operations	RENTALS	\$4,296	\$4,296	\$0	
100	3390	Sheriff Special Operations	AIRPORT LEASE	\$35,000	\$35,000	\$0	
100	3390	Sheriff Special Operations	TELEPHONE	\$33,695	\$36,085	\$2,390	
100	3390	Sheriff Special Operations	INTERNET SERVICES	\$10,440	\$10,788	\$348	
100	3390	Sheriff Special Operations	DUES & SUBSCRIPTIONS	\$21,502	\$19,700	-\$1,802	
100	3390	Sheriff Special Operations	VEHICLE TOWING	\$1,500	\$2,280	\$780	
100	3390	Sheriff Special Operations	OTHER CONTR SERVICES	\$2,020	\$2,020	\$0	
100	3390	Sheriff Special Operations	OFFICE SUPPLIES	\$150	\$150	\$0	
100	3390	Sheriff Special Operations	AUTO & TRUCK TIRES	\$3,720	\$5,200	\$1,480	
100	3390	Sheriff Special Operations	AUTO & TRUCK BATTERIES	\$500	\$500	\$0	
100	3390	Sheriff Special Operations	WATER	\$1,070	\$1,904	\$834	
100	3390	Sheriff Special Operations	SEWERAGE	\$1,960	\$3,044	\$1,084	
100	3390	Sheriff Special Operations	NATURAL GAS	\$2,000	\$2,000	\$0	
100	3390	Sheriff Special Operations	ELECTRICITY	\$12,200	\$12,000	-\$200	
100	3390	Sheriff Special Operations	GASOLINE	\$50,000	\$40,000	-\$10,000	
100	3390	Sheriff Special Operations	STORMWATER	\$3,000	\$3,000	\$0	
100	3390	Sheriff Special Operations	SMALL EQUIPMENT	\$10,402	\$8,734	-\$1,668	
100	3390	Sheriff Special Operations	DEPARTMENTAL SUPPLIES	\$5,752	\$4,500	-\$1,252	
100	3390	Sheriff Special Operations	UNIFORMS AND CLOTHING	\$7,800	\$12,000	\$4,200	
100	3420	Correctional Institution	REGULAR EMPLOYEES	\$3,449,924	\$3,089,989	\$584,434	
100	3420	Correctional Institution	OVERTIME	\$75,000	\$53,613	-\$5,000	
100	3420	Correctional Institution	GROUP INSURANCE	\$872,421	\$969,200	\$393,019	
100	3420	Correctional Institution	FICA TAXES	\$269,657	\$240,480	\$44,326	
100	3420	Correctional Institution	RETIREMENT CONTRIBUTION	\$493,427	\$435,920	\$75,734	
100	3420	Correctional Institution	WORKERS COMPENSATION	\$123,020	\$109,709	\$20,222	
100	3420	Correctional Institution	MEDICAL SERVICES	\$417,985	\$327,805	\$10,015	
100	3420	Correctional Institution	PEST CONTROL	\$1,000	\$574	-\$250	
100	3420	Correctional Institution	RADIO EQUIPMENT MAINT	\$7,500	\$6,764	\$1,332	
100	3420	Correctional Institution	OFFICE EQUIPMENT MAINT	\$5,165	\$3,983	\$35	

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	3420	Correctional Institution	COMPUTER EQUIP MAINT	\$48,712	\$90,933	\$70,015	
100	3420	Correctional Institution	SOFTWARE MAINTENANCE	\$12,936	\$11,053	\$1,495	
100	3420	Correctional Institution	OTHER EQUIPMENT MAINT	\$15,000	\$18,300	\$8,893	
100	3420	Correctional Institution	BUILDING MAINTENANCE	\$172,613	\$144,974	\$16,673	
100	3420	Correctional Institution	AUTO AND TRUCK MAINT	\$1,000	\$1,915	\$1,500	
100	3420	Correctional Institution	RENTALS	\$6,492	\$5,055	\$108	
100	3420	Correctional Institution	LAW ENFORCEMENT LIAB INS	\$47,328	\$43,499	\$9,466	
100	3420	Correctional Institution	PUBLIC OFFICIALS BOND INS	\$1,140	\$316	-\$727	
100	3420	Correctional Institution	TELEPHONE	\$7,548	\$5,432	-\$456	
100	3420	Correctional Institution	POSTAGE	\$1,000	\$766	\$0	
100	3420	Correctional Institution	INTERNET SERVICES	\$4,092	\$3,134	\$0	
100	3420	Correctional Institution	TRAVEL	\$1,500	\$1,149	\$0	
100	3420	Correctional Institution	DUES & SUBSCRIPTIONS	\$17,000	\$13,070	\$65	
100	3420	Correctional Institution	EDUCATION AND TRAINING	\$590	\$1,660	\$1,577	
100	3420	Correctional Institution	OTHER CONTR SERVICES	\$7,000	\$4,285	-\$1,405	
100	3420	Correctional Institution	OFFICE SUPPLIES	\$1,000	\$766	\$0	
100	3420	Correctional Institution	AUTO & TRUCK TIRES	\$500	\$766	\$500	
100	3420	Correctional Institution	AUTO & TRUCK BATTERIES	\$200	\$214	\$80	
100	3420	Correctional Institution	WATER	\$50,000	\$28,721	-\$12,500	
100	3420	Correctional Institution	SEWERAGE	\$50,000	\$32,551	-\$7,500	
100	3420	Correctional Institution	NATURAL GAS	\$40,000	\$41,742	\$14,500	
100	3420	Correctional Institution	ELECTRICITY	\$150,000	\$141,692	\$35,000	
100	3420	Correctional Institution	GASOLINE	\$15,000	\$9,957	-\$2,000	
100	3420	Correctional Institution	INMATE FOOD	\$674,871	\$459,540	-\$74,871	
100	3420	Correctional Institution	INMATE CLOTHING	\$57,000	\$40,799	-\$3,730	
100	3420	Correctional Institution	OTHER INMATE EXPENSE	\$40,000	\$30,636	\$0	
100	3420	Correctional Institution	INMATE FUND EXPENDITURES	\$22,000	\$17,227	\$493	
100	3420	Correctional Institution	INMATE RELEASE CHECKS	\$4,000	\$3,064	\$0	
100	3420	Correctional Institution	SMALL EQUIPMENT	\$9,000	\$8,645	\$2,287	
100	3420	Correctional Institution	DEPARTMENTAL SUPPLIES	\$21,000	\$16,084	\$0	
100	3420	Correctional Institution	JANITORIAL SUPPLIES	\$50,000	\$43,656	\$7,000	
100	3420	Correctional Institution	UNIFORMS AND CLOTHING	\$14,515	\$14,246	\$4,085	
100	3420	Correctional Institution	MEDICAL SUPPLIES	\$2,300	\$1,762	\$0	
100	3420	Correctional Institution	MACHINERY & EQUIPMENT	\$0	\$24,356	\$31,800	
100	3450	Sentence Enforcement	REGULAR EMPLOYEES	\$387,363	\$486,882	\$99,519	
100	3450	Sentence Enforcement	OVERTIME	\$1,000	\$1,200	\$200	
100	3450	Sentence Enforcement	GROUP INSURANCE	\$116,227	\$173,275	\$57,048	
100	3450	Sentence Enforcement	FICA TAXES	\$29,710	\$37,338	\$7,628	
100	3450	Sentence Enforcement	RETIREMENT CONTRIBUTION	\$56,168	\$70,598	\$14,430	
100	3450	Sentence Enforcement	WORKERS COMPENSATION	\$13,554	\$17,032	\$3,478	
100	3450	Sentence Enforcement	EMPLOYEE PHYSICAL EXAM	\$0	\$90	\$90	
100	3450	Sentence Enforcement	OFFICE EQUIPMENT MAINT	\$2,400	\$2,130	-\$270	
100	3450	Sentence Enforcement	COMPUTER EQUIP MAINT	\$0	\$11,400	\$11,400	
100	3450	Sentence Enforcement	SOFTWARE MAINTENANCE	\$12,300	\$13,760	\$1,460	
100	3450	Sentence Enforcement	RENTALS	\$3,120	\$3,334	\$214	
100	3450	Sentence Enforcement	TELEPHONE	\$2,100	\$2,208	\$108	
100	3450	Sentence Enforcement	POSTAGE	\$1,600	\$1,000	-\$600	
100	3450	Sentence Enforcement	TRAVEL	\$1,000	\$500	-\$500	
100	3450	Sentence Enforcement	DUES & SUBSCRIPTIONS	\$240	\$130	-\$110	
100	3450	Sentence Enforcement	EDUCATION AND TRAINING	\$500	\$500	\$0	
100	3450	Sentence Enforcement	OTHER CONTR SERVICES	\$31,000	\$14,150	-\$16,850	
100	3450	Sentence Enforcement	OFFICE SUPPLIES	\$1,200	\$1,000	-\$200	
100	3450	Sentence Enforcement	DEPARTMENTAL SUPPLIES	\$4,000	\$4,000	\$0	
100	3450	Sentence Enforcement	UNIFORMS AND CLOTHING	\$0	\$1,500	\$1,500	
100	3460	Juvenile Probation	REGULAR EMPLOYEES	\$380,257	\$416,741	\$36,484	
100	3460	Juvenile Probation	JIG SALARIES	\$0	\$0	\$0	

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	3460	Juvenile Probation	OVERTIME	\$1,000	\$750		-\$250
100	3460	Juvenile Probation	GROUP INSURANCE	\$87,300	\$104,108		\$16,808
100	3460	Juvenile Probation	FICA TAXES	\$29,579	\$32,868		\$3,289
100	3460	Juvenile Probation	RETIREMENT CONTRIBUTION	\$55,137	\$56,751		\$1,614
100	3460	Juvenile Probation	WORKERS COMPENSATION	\$13,306	\$13,686		\$380
100	3460	Juvenile Probation	MEDICAL SERVICES	\$250	\$250		\$0
100	3460	Juvenile Probation	INDIGENT DEFENSE ATTORNEY	\$261,600	\$261,600		\$0
100	3460	Juvenile Probation	OFFICE EQUIPMENT MAINT	\$3,000	\$3,930		\$930
100	3460	Juvenile Probation	COMPUTER EQUIP MAINT	\$9,600	\$7,980		-\$1,620
100	3460	Juvenile Probation	SOFTWARE MAINTENANCE	\$4,432	\$5,200		\$768
100	3460	Juvenile Probation	RENTALS	\$2,527	\$2,960		\$433
100	3460	Juvenile Probation	TELEPHONE	\$2,808	\$2,808		\$0
100	3460	Juvenile Probation	POSTAGE	\$500	\$800		\$300
100	3460	Juvenile Probation	INTERNET SERVICES	\$795	\$795		\$0
100	3460	Juvenile Probation	ADVERTISING	\$500	\$500		\$0
100	3460	Juvenile Probation	TRAVEL	\$960	\$1,900		\$940
100	3460	Juvenile Probation	CAR ALLOWANCE	\$5,400	\$6,750		\$1,350
100	3460	Juvenile Probation	DUES & SUBSCRIPTIONS	\$270	\$270		\$0
100	3460	Juvenile Probation	EDUCATION AND TRAINING	\$386	\$386		\$0
100	3460	Juvenile Probation	OTHER CONTR SERVICES	\$18,040	\$33,556		\$15,516
100	3460	Juvenile Probation	OFFICE SUPPLIES	\$1,400	\$1,200		-\$200
100	3460	Juvenile Probation	WATER	\$700	\$735		\$35
100	3460	Juvenile Probation	SEWERAGE	\$1,300	\$1,375		\$75
100	3460	Juvenile Probation	NATURAL GAS	\$2,500	\$3,233		\$733
100	3460	Juvenile Probation	ELECTRICITY	\$13,000	\$13,500		\$500
100	3460	Juvenile Probation	STORMWATER	\$700	\$775		\$75
100	3460	Juvenile Probation	DEPARTMENTAL SUPPLIES	\$2,726	\$8,209		\$5,483
100	3700	Coroner	REGULAR EMPLOYEES	\$34,997	\$45,608		\$10,611
100	3700	Coroner	GROUP INSURANCE	\$14,509	\$17,323		\$2,814
100	3700	Coroner	FICA TAXES	\$2,677	\$3,489		\$812
100	3700	Coroner	WORKERS COMPENSATION	\$906	\$1,181		\$275
100	3700	Coroner	RADIO EQUIPMENT MAINT	\$600	\$600		\$0
100	3700	Coroner	OFFICE EQUIPMENT MAINT		\$150		\$150
100	3700	Coroner	COMPUTER EQUIP MAINT	\$1,200	\$1,140		-\$60
100	3700	Coroner	SOFTWARE MAINTENANCE	\$276	\$288		\$12
100	3700	Coroner	BUILDING MAINTENANCE	\$5,000	\$8,000		\$3,000
100	3700	Coroner	AUTO AND TRUCK MAINT	\$500	\$1,500		\$1,000
100	3700	Coroner	RENTALS	\$300	\$864		\$564
100	3700	Coroner	PUBLIC OFFICIALS BOND INS	\$225	\$300		\$75
100	3700	Coroner	TELEPHONE	\$2,352	\$1,932		-\$420
100	3700	Coroner	POSTAGE	\$0	\$75		\$75
100	3700	Coroner	TRAVEL	\$3,500	\$3,500		\$0
100	3700	Coroner	DUES & SUBSCRIPTIONS	\$225	\$720		\$495
100	3700	Coroner	EDUCATION AND TRAINING	\$2,500	\$2,500		\$0
100	3700	Coroner	TRANSPORTATION EXPENSE	\$5,000	\$7,500		\$2,500
100	3700	Coroner	OTHER CONTR SERVICES	\$43,200	\$43,200		\$0
100	3700	Coroner	OFFICE SUPPLIES	\$100	\$100		\$0
100	3700	Coroner	WATER	\$650	\$602		-\$48
100	3700	Coroner	SEWERAGE	\$650	\$811		\$161
100	3700	Coroner	NATURAL GAS	\$750	\$2,135		\$1,385
100	3700	Coroner	ELECTRICITY	\$6,275	\$5,208		-\$1,067
100	3700	Coroner	GASOLINE	\$1,500	\$2,900		\$1,400
100	3700	Coroner	SMALL EQUIPMENT	\$500	\$1,500		\$1,000
100	3700	Coroner	DEPARTMENTAL SUPPLIES	\$3,500	\$4,000		\$500
100	3700	Coroner	UNIFORMS AND CLOTHING	\$500	\$300		-\$200
100	3850	800 MHz Communication	REGULAR EMPLOYEES	\$141,610	\$145,809		\$4,199

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	3850	800 MHz Communication	GROUP INSURANCE	\$29,121	\$34,725	\$5,604	
100	3850	800 MHz Communication	FICA TAXES	\$10,833	\$11,154	\$321	
100	3850	800 MHz Communication	RETIREMENT CONTRIBUTION	\$20,533	\$21,142	\$609	
100	3850	800 MHz Communication	WORKERS COMPENSATION	\$3,668	\$3,776	\$108	
100	3850	800 MHz Communication	RADIO EQUIPMENT MAINT	\$206,792	\$275,424	\$68,632	
100	3850	800 MHz Communication	COMPUTER EQUIP MAINT	\$2,400	\$2,280	-\$120	
100	3850	800 MHz Communication	SOFTWARE MAINTENANCE	\$552	\$552	\$0	
100	3850	800 MHz Communication	BUILDING MAINTENANCE	\$0	\$4,336	\$4,336	
100	3850	800 MHz Communication	AUTO AND TRUCK MAINT	\$250	\$250	\$0	
100	3850	800 MHz Communication	RENTALS	\$99,000	\$100,800	\$1,800	
100	3850	800 MHz Communication	TELEPHONE	\$1,584	\$1,392	-\$192	
100	3850	800 MHz Communication	INTERNET SERVICES	\$7,536	\$4,572	-\$2,964	
100	3850	800 MHz Communication	TRAVEL	\$0	\$1,200	\$1,200	
100	3850	800 MHz Communication	EDUCATION AND TRAINING	\$0	\$1,400	\$1,400	
100	3850	800 MHz Communication	OFFICE SUPPLIES	\$100	\$100	\$0	
100	3850	800 MHz Communication	ELECTRICITY	\$30,400	\$29,950	-\$450	
100	3850	800 MHz Communication	PROPANE	\$2,500	\$2,500	\$0	
100	3850	800 MHz Communication	GASOLINE	\$720	\$720	\$0	
100	3850	800 MHz Communication	DEPARTMENTAL SUPPLIES	\$5,912	\$4,838	-\$1,074	
100	3850	800 MHz Communication	UNIFORMS AND CLOTHING	\$500	\$500	\$0	
100	3910	Animal Care & Control	REGULAR EMPLOYEES	\$294,013	\$446,648	\$152,635	
100	3910	Animal Care & Control	OVERTIME	\$20,000	\$20,000	\$0	
100	3910	Animal Care & Control	GROUP INSURANCE	\$72,693	\$173,217	\$100,524	
100	3910	Animal Care & Control	FICA TAXES	\$24,022	\$35,699	\$11,677	
100	3910	Animal Care & Control	RETIREMENT CONTRIBUTION	\$40,247	\$64,764	\$24,517	
100	3910	Animal Care & Control	WORKERS COMPENSATION	\$3,109	\$4,620	\$1,511	
100	3910	Animal Care & Control	EMPLOYEE PHYSICAL EXAM	\$270	\$270	\$0	
100	3910	Animal Care & Control	PEST CONTROL	\$384	\$100	-\$284	
100	3910	Animal Care & Control	RADIO EQUIPMENT MAINT	\$1,700	\$1,152	-\$548	
100	3910	Animal Care & Control	OFFICE EQUIPMENT MAINT	\$1,840	\$1,740	-\$100	
100	3910	Animal Care & Control	COMPUTER EQUIP MAINT	\$6,000	\$10,260	\$4,260	
100	3910	Animal Care & Control	SOFTWARE MAINTENANCE	\$1,932	\$2,592	\$660	
100	3910	Animal Care & Control	BUILDING MAINTENANCE	\$25,000	\$34,500	\$9,500	
100	3910	Animal Care & Control	AUTO AND TRUCK MAINT	\$3,000	\$3,000	\$0	
100	3910	Animal Care & Control	RENTALS	\$1,660	\$1,720	\$60	
100	3910	Animal Care & Control	TELEPHONE	\$4,896	\$5,136	\$240	
100	3910	Animal Care & Control	POSTAGE	\$20	\$20	\$0	
100	3910	Animal Care & Control	TRAVEL	\$2,000	\$2,000	\$0	
100	3910	Animal Care & Control	DUES & SUBSCRIPTIONS	\$240	\$590	\$350	
100	3910	Animal Care & Control	EDUCATION AND TRAINING	\$5,900	\$6,000	\$100	
100	3910	Animal Care & Control	LICENSES	\$400	\$400	\$0	
100	3910	Animal Care & Control	OTHER CONTR SERVICES	\$40,000	\$46,289	\$6,289	
100	3910	Animal Care & Control	OFFICE SUPPLIES	\$600	\$600	\$0	
100	3910	Animal Care & Control	AUTO & TRUCK TIRES	\$1,000	\$1,000	\$0	
100	3910	Animal Care & Control	AUTO & TRUCK BATTERIES	\$400	\$400	\$0	
100	3910	Animal Care & Control	WATER	\$7,200	\$5,700	-\$1,500	
100	3910	Animal Care & Control	SEWERAGE	\$7,000	\$7,900	\$900	
100	3910	Animal Care & Control	NATURAL GAS	\$9,000	\$7,300	-\$1,700	
100	3910	Animal Care & Control	ELECTRICITY	\$29,600	\$28,000	-\$1,600	
100	3910	Animal Care & Control	GASOLINE	\$18,000	\$12,000	-\$6,000	
100	3910	Animal Care & Control	SMALL EQUIPMENT	\$6,800	\$13,500	\$6,700	
100	3910	Animal Care & Control	DEPARTMENTAL SUPPLIES	\$6,000	\$10,000	\$4,000	
100	3910	Animal Care & Control	JANITORIAL SUPPLIES	\$9,000	\$14,000	\$5,000	
100	3910	Animal Care & Control	UNIFORMS AND CLOTHING	\$2,150	\$2,450	\$300	
100	3910	Animal Care & Control	ANIMAL SUPPLIES	\$23,100	\$30,250	\$7,150	
100	3910	Animal Care & Control	MACHINERY & EQUIPMENT	\$0	\$1,200	\$1,200	

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between
						Budget
						FY26 & FY27
100	3920	Homeland Security	REG EMP	\$29,828	\$30,648	\$820
100	3920	Homeland Security	FICA	\$2,282	\$2,345	\$63
100	3920	Homeland Security	WORKERS	\$550	\$550	\$0
100	3920	Homeland Security	RADI EQUIP	\$1,152	\$2,152	\$1,000
100	3920	Homeland Security	AUTO MT	\$500	\$500	\$0
100	3920	Homeland Security	ADVERTIS	\$250	\$250	\$0
100	3920	Homeland Security	TRVL	\$10,780	\$10,780	\$0
100	3920	Homeland Security	DUES	\$2,803	\$14,036	\$11,233
100	3920	Homeland Security	ED & TR	\$3,900	\$3,550	-\$350
100	3920	Homeland Security	OTRCNTSER	\$25,071	\$27,591	\$2,520
100	3920	Homeland Security	OFF SUP	\$700	\$750	\$50
100	3920	Homeland Security	AUTO TIRE	\$500	\$750	\$250
100	3920	Homeland Security	AUTO BATT	\$500	\$500	\$0
100	3920	Homeland Security	GAS	\$1,000	\$1,400	\$400
100	3920	Homeland Security	DEPT SUP	\$1,000	\$750	-\$250
100	3920	Homeland Security	UNIF CLO	\$1,200	\$1,200	\$0
100	4000	Public Works	REGULAR EMPLOYEES	\$1,596,379	\$1,879,195	\$282,816
100	4000	Public Works	OVERTIME	\$50,000	\$50,000	\$0
100	4000	Public Works	GROUP INSURANCE	\$392,683	\$554,942	\$162,259
100	4000	Public Works	FICA TAXES	\$125,948	\$147,583	\$21,635
100	4000	Public Works	RETIREMENT CONTRIBUTION	\$231,475	\$272,483	\$41,008
100	4000	Public Works	WORKERS COMPENSATION	\$108,496	\$127,134	\$18,638
100	4000	Public Works	EMPLOYEE PHYSICAL EXAM	\$1,000	\$1,000	\$0
100	4000	Public Works	PEST CONTROL	\$1,713	\$1,135	-\$578
100	4000	Public Works	RADIO EQUIPMENT MAINT	\$8,064	\$8,832	\$768
100	4000	Public Works	OFFICE EQUIPMENT MAINT	\$3,805	\$3,415	-\$390
100	4000	Public Works	COMPUTER EQUIP MAINT	\$20,400	\$37,620	\$17,220
100	4000	Public Works	SOFTWARE MAINTENANCE	\$4,932	\$6,672	\$1,740
100	4000	Public Works	OTHER EQUIPMENT MAINT	\$9,000	\$26,000	\$17,000
100	4000	Public Works	BUILDING MAINTENANCE	\$30,000	\$26,000	-\$4,000
100	4000	Public Works	HEAVY EQUIP MAINTENANCE	\$180,000	\$180,000	\$0
100	4000	Public Works	AUTO AND TRUCK MAINT	\$95,000	\$95,000	\$0
100	4000	Public Works	RENTALS	\$3,420	\$4,920	\$1,500
100	4000	Public Works	TELEPHONE	\$16,596	\$16,764	\$168
100	4000	Public Works	INTERNET SERVICES	\$2,220	\$2,220	\$0
100	4000	Public Works	TRAVEL	\$9,213	\$12,040	\$2,827
100	4000	Public Works	DUES & SUBSCRIPTIONS	\$2,561	\$2,571	\$10
100	4000	Public Works	EDUCATION AND TRAINING	\$9,540	\$12,480	\$2,940
100	4000	Public Works	ROAD PAVING/RESURFACING	\$1,013,500	\$1,186,000	\$172,500
100	4000	Public Works	OTHER CONTR SERVICES	\$193,491	\$265,370	\$71,879
100	4000	Public Works	ENTERPRISE MANAGEMENT FEE	\$7,330	\$6,386	-\$944
100	4000	Public Works	OFFICE SUPPLIES	\$600	\$600	\$0
100	4000	Public Works	AUTO & TRUCK TIRES	\$10,000	\$15,000	\$5,000
100	4000	Public Works	AUTO & TRUCK BATTERIES	\$2,000	\$2,000	\$0
100	4000	Public Works	AUTO & TRUCK SUPPLIES	\$7,500	\$7,500	\$0
100	4000	Public Works	WATER	\$2,400	\$4,305	\$1,905
100	4000	Public Works	SEWERAGE	\$2,800	\$3,145	\$345
100	4000	Public Works	NATURAL GAS	\$18,700	\$19,350	\$650
100	4000	Public Works	ELECTRICITY	\$47,400	\$55,325	\$7,925
100	4000	Public Works	GASOLINE	\$130,000	\$178,000	\$48,000
100	4000	Public Works	SMALL EQUIPMENT	\$21,900	\$47,900	\$26,000
100	4000	Public Works	DEPARTMENTAL SUPPLIES	\$14,000	\$19,400	\$5,400
100	4000	Public Works	JANITORIAL SUPPLIES	\$1,500	\$1,500	\$0
100	4000	Public Works	UNIFORMS AND CLOTHING	\$8,700	\$9,900	\$1,200
100	4000	Public Works	ROAD SUPPLIES	\$595,000	\$790,000	\$195,000
100	4000	Public Works	TRAFFIC SIGNALS	\$45,000	\$35,000	-\$10,000

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between FY26 & FY27 Budget
100	4000	Public Works	MACHINERY & EQUIPMENT	\$0	\$91,136	\$91,136
100	4000	Public Works	VEHICLES	\$0	\$335,000	\$335,000
100	4000	Public Works	CAPITAL LEASE - PRINCIPAL	\$12,470	\$12,470	\$0
100	4000	Public Works	ENTERPRISE LEASE PRINC	\$74,390	\$63,861	-\$10,529
100	4000	Public Works	JDF 332G SKID STEER	\$11,790	\$11,790	\$0
100	4000	Public Works	JDF 333G COMPACT TRACT LO	\$11,665	\$13,501	\$1,836
100	4000	Public Works	JDF 670G GRADER	\$28,018	\$32,991	\$4,973
100	4000	Public Works	CAT 302-05CR	\$14,505	\$14,505	\$0
100	4000	Public Works	CAT 305-07 CR	\$36,485	\$36,485	\$0
100	4000	Public Works	JDF 310L WHEEL LOADER BAC	\$11,200	\$12,822	\$1,622
100	4000	Public Works	JDF 670G GRADER	\$29,135	\$33,366	\$4,231
100	4000	Public Works	JDF 50G COMPACT EXCAVATOR	\$6,135	\$7,023	\$888
100	4000	Public Works	JDF 85G EXCAVATOR	\$12,885	\$14,753	\$1,868
100	4000	Public Works	JDF 50G COMPACT EXCAVATOR	\$6,135	\$7,023	\$888
100	4000	Public Works	ENTERPRISE LEASE INT	\$21,040	\$18,096	-\$2,944
100	4000	Public Works	JDF 332 SKID STEER	\$4,915	\$3,198	-\$1,717
100	4000	Public Works	JDF 33G COMPACT TRACT LOA	\$4,930	\$4,111	-\$819
100	4000	Public Works	JDF 670G GRADER	\$14,495	\$2,964	-\$11,531
100	4000	Public Works	JCB COMPACT TRACK LOADER	\$0	\$3,379	\$3,379
100	4000	Public Works	MOWERMAX MOWER INTEREST	\$0	\$12,779	\$12,779
100	4000	Public Works	JDF 310L WHEEL LOADER BAC	\$5,255	\$4,466	-\$789
100	4000	Public Works	JDF 670G GRADER	\$14,270	\$10,036	-\$4,234
100	4000	Public Works	JDF 50G COMPACT EXCAVATOR	\$3,300	\$2,867	-\$433
100	4000	Public Works	JDF 85G EXCAVATOR	\$5,085	\$3,212	-\$1,873
100	4000	Public Works	JDF 50G COMPACT EXCAVATOR	\$3,300	\$2,867	-\$433
100	4520	Solid Waste	REGULAR EMPLOYEES	\$384,716	\$392,929	\$8,213
100	4520	Solid Waste	OVERTIME	\$10,000	\$7,000	-\$3,000
100	4520	Solid Waste	GROUP INSURANCE	\$58,111	\$69,312	\$11,201
100	4520	Solid Waste	FICA TAXES	\$30,196	\$30,595	\$399
100	4520	Solid Waste	RETIREMENT CONTRIBUTION	\$27,850	\$28,454	\$604
100	4520	Solid Waste	WORKERS COMPENSATION	\$23,051	\$23,356	\$305
100	4520	Solid Waste	EMPLOYEE PHYSICAL EXAM	\$500	\$500	\$0
100	4520	Solid Waste	PEST CONTROL	\$1,380	\$100	-\$1,280
100	4520	Solid Waste	RADIO EQUIPMENT MAINT	\$432	\$384	-\$48
100	4520	Solid Waste	COMPUTER EQUIP MAINT	\$2,400	\$4,560	\$2,160
100	4520	Solid Waste	SOFTWARE MAINTENANCE	\$864	\$924	\$60
100	4520	Solid Waste	OTHER EQUIPMENT MAINT	\$5,000	\$5,000	\$0
100	4520	Solid Waste	BUILDING MAINTENANCE	\$2,500	\$2,500	\$0
100	4520	Solid Waste	AUTO AND TRUCK MAINT	\$20,000	\$10,000	-\$10,000
100	4520	Solid Waste	TELEPHONE	\$3,612	\$3,432	-\$180
100	4520	Solid Waste	EDUCATION AND TRAINING	\$1,900	\$300	-\$1,600
100	4520	Solid Waste	OTHER CONTR SERVICES	\$532,500	\$690,500	\$158,000
100	4520	Solid Waste	AUTO & TRUCK TIRES	\$5,000	\$2,500	-\$2,500
100	4520	Solid Waste	AUTO & TRUCK BATTERIES	\$800	\$600	-\$200
100	4520	Solid Waste	WATER	\$250	\$250	\$0
100	4520	Solid Waste	SEWERAGE	\$282	\$282	\$0
100	4520	Solid Waste	ELECTRICITY	\$15,500	\$15,000	-\$500
100	4520	Solid Waste	GASOLINE	\$25,000	\$9,800	-\$15,200
100	4520	Solid Waste	SMALL EQUIPMENT	\$4,200	\$2,000	-\$2,200
100	4520	Solid Waste	DEPARTMENTAL SUPPLIES	\$2,000	\$2,500	\$500
100	4520	Solid Waste	JANITORIAL SUPPLIES	\$750	\$750	\$0
100	4520	Solid Waste	UNIFORMS AND CLOTHING	\$4,400	\$4,100	-\$300
100	4520	Solid Waste	MACHINERY & EQUIPMENT	\$34,800	\$41,100	\$6,300
100	4600	Garage	REGULAR EMPLOYEES	\$283,198	\$291,326	\$8,128
100	4600	Garage	OVERTIME	\$5,000	\$5,000	\$0
100	4600	Garage	GROUP INSURANCE	\$72,701	\$86,706	\$14,005

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	4600	Garage	FICA TAXES	\$22,047	\$22,669	\$622	
100	4600	Garage	RETIREMENT CONTRIBUTION	\$41,064	\$42,242	\$1,178	
100	4600	Garage	WORKERS COMPENSATION	\$5,937	\$6,104	\$167	
100	4600	Garage	COMPUTER EQUIP MAINT	\$6,000	\$9,120	\$3,120	
100	4600	Garage	SOFTWARE MAINTENANCE	\$1,656	\$1,368	-\$288	
100	4600	Garage	BUILDING MAINTENANCE	\$8,600	\$10,500	\$1,900	
100	4600	Garage	TELEPHONE	\$3,840	\$4,440	\$600	
100	4600	Garage	EDUCATION AND TRAINING	\$2,000	\$1,000	-\$1,000	
100	4600	Garage	OTHER CONTR SERVICES	\$27,970	\$32,663	\$4,693	
100	4600	Garage	SMALL EQUIPMENT	\$21,393	\$15,450	-\$5,943	
100	4600	Garage	DEPARTMENTAL SUPPLIES	\$3,500	\$6,150	\$2,650	
100	4600	Garage	UNIFORMS AND CLOTHING	\$1,500	\$2,400	\$900	
100	4600	Garage	SHOP SUPPLIES	\$12,500	\$20,000	\$7,500	
100	4600	Garage	MACHINERY & EQUIPMENT	\$0	\$7,764	\$7,764	
100	5100	Health	HEALTH DEPARTMENT	\$57,180	\$257,572	\$200,392	
100	5100	Health	KATHAROS	\$16,000	\$34,500	\$18,500	
100	5100	Health	HEALTH DEPARTMENT BUDGET	\$262,609	\$262,609	\$0	
100	5100	Health	PERSONAL GROWTH CENTER	\$200,000	\$200,000	\$0	
100	5500	Welfare	PAUPER BURIAL	\$20,000	\$20,000	\$0	
100	5500	Welfare	CHILD WELFARE	\$54,750	\$64,250	\$9,500	
100	5500	Welfare	DFACS	\$9,500	\$9,500	\$0	
100	6100	Recreation	REGULAR EMPLOYEES	\$947,039	\$1,147,899	\$200,860	
100	6100	Recreation	OVERTIME	\$6,000	\$135,902	\$129,902	
100	6100	Recreation	GROUP INSURANCE	\$159,967	\$87,308	-\$72,659	
100	6100	Recreation	FICA TAXES	\$72,907	\$98,211	\$25,304	
100	6100	Recreation	RETIREMENT CONTRIBUTION	\$92,793	\$104,698	\$11,905	
100	6100	Recreation	WORKERS COMPENSATION	\$32,499	\$43,778	\$11,279	
100	6100	Recreation	EMPLOYEE PHYSICAL EXAM	\$600	\$675	\$75	
100	6100	Recreation	PEST CONTROL	\$2,130	\$700	-\$1,430	
100	6100	Recreation	RADIO EQUIPMENT MAINT	\$4,416	\$4,416	\$0	
100	6100	Recreation	OFFICE EQUIPMENT MAINT	\$8,830	\$10,720	\$1,890	
100	6100	Recreation	COMPUTER EQUIP MAINT	\$25,200	\$39,900	\$14,700	
100	6100	Recreation	SOFTWARE MAINTENANCE	\$5,256	\$7,731	\$2,475	
100	6100	Recreation	AUTO AND TRUCK MAINT	\$1,200	\$1,520	\$320	
100	6100	Recreation	RENTALS	\$10,479	\$11,379	\$900	
100	6100	Recreation	TELEPHONE	\$8,524	\$8,088	-\$436	
100	6100	Recreation	POSTAGE	\$200	\$200	\$0	
100	6100	Recreation	INTERNET SERVICES	\$7,695	\$6,131	-\$1,564	
100	6100	Recreation	ADVERTISING	\$1,800	\$1,500	-\$300	
100	6100	Recreation	TRAVEL	\$12,000	\$7,000	-\$5,000	
100	6100	Recreation	DUES & SUBSCRIPTIONS	\$395	\$616	\$221	
100	6100	Recreation	EDUCATION AND TRAINING	\$3,725	\$5,495	\$1,770	
100	6100	Recreation	OTHER CONTR SERVICES	\$83,167	\$86,900	\$3,733	
100	6100	Recreation	OFFICE SUPPLIES	\$1,500	\$1,700	\$200	
100	6100	Recreation	AUTO & TRUCK TIRES	\$250	\$250	\$0	
100	6100	Recreation	AUTO & TRUCK BATTERIES	\$250	\$500	\$250	
100	6100	Recreation	WATER	\$4,600	\$5,000	\$400	
100	6100	Recreation	SEWERAGE	\$5,520	\$5,900	\$380	
100	6100	Recreation	NATURAL GAS	\$7,300	\$7,900	\$600	
100	6100	Recreation	ELECTRICITY	\$55,000	\$57,500	\$2,500	
100	6100	Recreation	GASOLINE	\$3,700	\$5,800	\$2,100	
100	6100	Recreation	STORMWATER	\$2,500	\$3,000	\$500	
100	6100	Recreation	SMALL EQUIPMENT	\$8,100	\$7,200	-\$900	
100	6100	Recreation	DEPARTMENTAL SUPPLIES	\$21,480	\$30,000	\$8,520	
100	6100	Recreation	JANITORIAL SUPPLIES	\$10,000	\$10,000	\$0	
100	6100	Recreation	UNIFORMS AND CLOTHING	\$5,600	\$5,800	\$200	

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between FY26 & FY27 Budget
100	6100	Recreation	ATHLETIC UNIFORMS	\$40,050	\$70,275	\$30,225
100	6100	Recreation	ATHLETIC SUPPLIES	\$6,925	\$6,250	-\$675
100	6100	Recreation	SENIOR CITIZENS PROGRAM	\$15,500	\$15,500	\$0
100	6100	Recreation	FAIRMONT COMM CEN PROG	\$7,000	\$8,000	\$1,000
100	6100	Recreation	ROSENWALD CENTER	\$5,000	\$17,250	\$12,250
100	6100	Recreation	ECONOMIC PROSPERITY	\$10,000	\$10,000	\$0
100	6100	Recreation	CITY PARK COMM CENTER	\$7,000	\$7,000	\$0
100	6102	Senior Citizens Bus	REGULAR EMPLOYEES	\$0	\$29,000	\$29,000
100	6102	Senior Citizens Bus	FICA TAXES	\$0	\$2,219	\$2,219
100	6102	Senior Citizens Bus	WORKERS COMPENSATION	\$0	\$1,389	\$1,389
100	6102	Senior Citizens Bus	AUTO AND TRUCK MAINT	\$2,000	\$1,500	-\$500
100	6102	Senior Citizens Bus	AUTO & TRUCK TIRES	\$1,000	\$500	-\$500
100	6102	Senior Citizens Bus	GASOLINE	\$8,000	\$14,000	\$6,000
100	6124	Aquatic Center	REGULAR EMPLOYEES	\$49,249	\$50,732	\$1,483
100	6124	Aquatic Center	OVERTIME	\$1,800	\$1,800	\$0
100	6124	Aquatic Center	GROUP INSURANCE	\$14,530	\$17,330	\$2,800
100	6124	Aquatic Center	FICA TAXES	\$3,905	\$4,019	\$114
100	6124	Aquatic Center	RETIREMENT CONTRIBUTION	\$7,141	\$7,356	\$215
100	6124	Aquatic Center	WORKERS COMPENSATION	\$1,741	\$1,791	\$50
100	6124	Aquatic Center	EMPLOYEE PHYSICAL EXAM	\$90	\$90	\$0
100	6124	Aquatic Center	PEST CONTROL	\$660	\$100	-\$560
100	6124	Aquatic Center	RADIO EQUIPMENT MAINT	\$192	\$384	\$192
100	6124	Aquatic Center	OFFICE EQUIPMENT MAINT	\$480	\$480	\$0
100	6124	Aquatic Center	COMPUTER EQUIP MAINT	\$1,200	\$2,280	\$1,080
100	6124	Aquatic Center	SOFTWARE MAINTENANCE	\$288	\$576	\$288
100	6124	Aquatic Center	OTHER EQUIPMENT MAINT	\$500	\$500	\$0
100	6124	Aquatic Center	ATHLETIC EQUIPMENT MAINT	\$500	\$250	-\$250
100	6124	Aquatic Center	AUTO AND TRUCK MAINT	\$180	\$180	\$0
100	6124	Aquatic Center	GROUPS MAINTENANCE	\$9,000	\$9,000	\$0
100	6124	Aquatic Center	RENTALS	\$1,718	\$1,718	\$0
100	6124	Aquatic Center	TELEPHONE	\$1,956	\$2,088	\$132
100	6124	Aquatic Center	INTERNET SERVICES	\$942	\$942	\$0
100	6124	Aquatic Center	TRAVEL	\$200	\$200	\$0
100	6124	Aquatic Center	EDUCATION AND TRAINING	\$600	\$775	\$175
100	6124	Aquatic Center	OTHER CONTR SERVICES	\$507,650	\$626,370	\$118,720
100	6124	Aquatic Center	WATER	\$18,500	\$19,500	\$1,000
100	6124	Aquatic Center	SEWERAGE	\$20,000	\$21,000	\$1,000
100	6124	Aquatic Center	NATURAL GAS	\$14,500	\$19,953	\$5,453
100	6124	Aquatic Center	ELECTRICITY	\$77,000	\$84,367	\$7,367
100	6124	Aquatic Center	GASOLINE	\$2,500	\$2,000	-\$500
100	6124	Aquatic Center	DEPARTMENTAL SUPPLIES	\$11,350	\$9,000	-\$2,350
100	6124	Aquatic Center	JANITORIAL SUPPLIES	\$6,500	\$6,000	-\$500
100	6124	Aquatic Center	UNIFORMS AND CLOTHING	\$300	\$600	\$300
100	6124	Aquatic Center	FERTILIZER & CHEMICALS	\$6,840	\$4,140	-\$2,700
100	6190	Boost Grant	REGULAR EMPLOYEES	\$28,240	\$82,000	\$53,760
100	6190	Boost Grant	FICA TAXES	\$2,160	\$6,273	\$4,113
100	6190	Boost Grant	WORKERS COMPENSATION	\$1,353	\$3,928	\$2,575
100	6190	Boost Grant	DEPARTMENTAL SUPPLIES	\$5,000	\$27,300	\$22,300
100	6200	Parks	REG EMP	\$1,121,363	\$1,124,782	\$3,419
100	6200	Parks	OT	\$50,000	\$50,000	\$0
100	6200	Parks	GROUP	\$290,788	\$346,767	\$55,979
100	6200	Parks	FICA	\$89,609	\$89,871	\$262
100	6200	Parks	RET CONT	\$162,598	\$163,093	\$495
100	6200	Parks	WORKERS	\$39,943	\$40,060	\$117
100	6200	Parks	EMPL PHY	\$300	\$300	\$0
100	6200	Parks	PEST CONT	\$11,380	\$8,200	-\$3,180

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Diff between FY26 & FY27 Budget
100	6200	Parks	RADI EQUIP	\$3,648	\$5,280	\$1,632
100	6200	Parks	COMP EQUIP	\$9,600	\$35,340	\$25,740
100	6200	Parks	SWARE MAIN	\$3,444	\$4,404	\$960
100	6200	Parks	OTR EQUIP	\$20,000	\$20,000	\$0
100	6200	Parks	BLDG MAIN	\$55,000	\$65,000	\$10,000
100	6200	Parks	HVYEQUIPMN	\$6,000	\$6,000	\$0
100	6200	Parks	ATHL EQ MT	\$21,000	\$25,000	\$4,000
100	6200	Parks	PLAYGRNDMT	\$25,000	\$21,500	-\$3,500
100	6200	Parks	ATHLFLDMT	\$60,000	\$51,000	-\$9,000
100	6200	Parks	AUTO MT	\$25,000	\$25,000	\$0
100	6200	Parks	GRNDS MT	\$21,500	\$15,000	-\$6,500
100	6200	Parks	TELE	\$10,638	\$12,840	\$2,202
100	6200	Parks	INTERNET	\$0	\$780	\$780
100	6200	Parks	TRVL	\$3,914	\$5,482	\$1,568
100	6200	Parks	DUES	\$2,120	\$3,055	\$935
100	6200	Parks	ED & TR	\$2,575	\$3,525	\$950
100	6200	Parks	OTRCONTSER	\$87,825	\$96,000	\$8,175
100	6200	Parks	ENT MAN FE	\$3,855	\$3,851	-\$4
100	6200	Parks	AUTO TIRE	\$4,000	\$4,000	\$0
100	6200	Parks	AUTO BATT	\$1,000	\$1,000	\$0
100	6200	Parks	WTR	\$25,000	\$23,000	-\$2,000
100	6200	Parks	SEW	\$28,000	\$25,000	-\$3,000
100	6200	Parks	NAT GAS	\$17,500	\$17,500	\$0
100	6200	Parks	ELEC	\$246,000	\$246,000	\$0
100	6200	Parks	GAS	\$45,000	\$40,000	-\$5,000
100	6200	Parks	STWTR	\$19,000	\$21,759	\$2,759
100	6200	Parks	SM EQUIP	\$29,500	\$96,800	\$67,300
100	6200	Parks	DEPT SUP	\$23,250	\$29,000	\$5,750
100	6200	Parks	JANITORSUP	\$25,000	\$25,000	\$0
100	6200	Parks	UNIF CLO	\$6,300	\$9,000	\$2,700
100	6200	Parks	FERT&CHEM	\$36,000	\$36,000	\$0
100	6200	Parks	MACH&EQUIP	\$107,000	\$125,000	\$18,000
100	6200	Parks	ENT LE PRI	\$34,745	\$35,745	\$1,000
100	6200	Parks	ENT LS INT	\$15,000	\$10,002	-\$4,998
100	6500	Library	Library	\$232,053	\$356,562	\$124,509
100	7130	Cooperative Extension	REGULAR EMPLOYEES	\$132,239	\$134,353	\$2,114
100	7130	Cooperative Extension	FICA TAXES	\$11,539	\$12,038	\$499
100	7130	Cooperative Extension	RETIREMENT CONTRIBUTION	\$26,197	\$15,504	-\$10,693
100	7130	Cooperative Extension	WORKERS COMPENSATION	\$170	\$170	\$0
100	7130	Cooperative Extension	OFFICE EQUIPMENT MAINT	\$2,700	\$1,710	-\$990
100	7130	Cooperative Extension	SOFTWARE MAINTENANCE	\$60	\$60	\$0
100	7130	Cooperative Extension	BUILDING MAINTENANCE	\$500	\$500	\$0
100	7130	Cooperative Extension	RENTALS	\$2,872	\$2,872	\$0
100	7130	Cooperative Extension	TELEPHONE	\$1,728	\$2,208	\$480
100	7130	Cooperative Extension	POSTAGE	\$0	\$100	\$100
100	7130	Cooperative Extension	INTERNET SERVICES	\$792	\$792	\$0
100	7130	Cooperative Extension	TRAVEL	\$2,400	\$2,400	\$0
100	7130	Cooperative Extension	CAR ALLOWANCE	\$18,600	\$23,000	\$4,400
100	7130	Cooperative Extension	DUES & SUBSCRIPTIONS	\$480	\$1,140	\$660
100	7130	Cooperative Extension	EDUCATION AND TRAINING	\$0	\$400	\$400
100	7130	Cooperative Extension	OTHER CONTR SERVICES	\$0	\$2,000	\$2,000
100	7130	Cooperative Extension	OFFICE SUPPLIES	\$400	\$400	\$0
100	7130	Cooperative Extension	WATER	\$250	\$250	\$0
100	7130	Cooperative Extension	SEWERAGE	\$380	\$800	\$420
100	7130	Cooperative Extension	ELECTRICITY	\$1,500	\$1,500	\$0
100	7130	Cooperative Extension	GASOLINE	\$0	\$1,000	\$1,000

Spalding County FY2027
General Fund Expenditures by Department

Fund	Dept	Department Name	Description	Revised FY2026	FY2027 Requested	Budget	Diff between FY26 & FY27
100	7130	Cooperative Extension	STORMWATER	\$550	\$500		-\$50
100	7130	Cooperative Extension	SMALL EQUIPMENT	\$500	\$500		\$0
100	7130	Cooperative Extension	DEPARTMENTAL SUPPLIES	\$400	\$400		\$0
100	7450	Code Enforcement	REGULAR EMPLOYEES	\$206,567	\$284,582		\$78,015
100	7450	Code Enforcement	OVERTIME	\$6,500	\$6,500		\$0
100	7450	Code Enforcement	GROUP INSURANCE	\$58,132	\$86,697		\$28,565
100	7450	Code Enforcement	FICA TAXES	\$16,300	\$22,268		\$5,968
100	7450	Code Enforcement	RETIREMENT CONTRIBUTION	\$29,952	\$41,264		\$11,312
100	7450	Code Enforcement	WORKERS COMPENSATION	\$7,436	\$10,159		\$2,723
100	7450	Code Enforcement	EMPLOYEE PHYSICAL EXAM	\$90	\$90		\$0
100	7450	Code Enforcement	RADIO EQUIPMENT MAINT	\$1,068	\$1,276		\$208
100	7450	Code Enforcement	COMPUTER EQUIP MAINT	\$2,400	\$4,560		\$2,160
100	7450	Code Enforcement	SOFTWARE MAINTENANCE	\$1,728	\$2,400		\$672
100	7450	Code Enforcement	AUTO AND TRUCK MAINT	\$1,800	\$2,000		\$200
100	7450	Code Enforcement	TELEPHONE	\$3,576	\$2,592		-\$984
100	7450	Code Enforcement	POSTAGE	\$300	\$300		\$0
100	7450	Code Enforcement	TRAVEL	\$2,600	\$3,524		\$924
100	7450	Code Enforcement	EDUCATION AND TRAINING	\$3,900	\$2,700		-\$1,200
100	7450	Code Enforcement	OFFICE SUPPLIES	\$350	\$350		\$0
100	7450	Code Enforcement	AUTO & TRUCK TIRES	\$1,000	\$750		-\$250
100	7450	Code Enforcement	AUTO & TRUCK BATTERIES	\$280	\$280		\$0
100	7450	Code Enforcement	GASOLINE	\$10,000	\$9,000		-\$1,000
100	7450	Code Enforcement	SMALL EQUIPMENT	\$3,497	\$3,700		\$203
100	7450	Code Enforcement	DEPARTMENTAL SUPPLIES	\$710	\$1,540		\$830
100	7450	Code Enforcement	UNIFORMS AND CLOTHING	\$4,125	\$1,425		-\$2,700
Griffin+Spalding Development							
100	7520	Authority	G/S DEVELOPMENT AUTHORITY	\$400,000	\$400,000		\$0
100	7220	Community Development	Salaries	\$410,405	\$495,781		\$7,510
100	7220	Community Development	Overtime	\$1,000	\$1,000		\$0
100	7220	Community Development	GROUP INSURANCE	\$101,793	\$138,765		\$15,438
100	7220	Community Development	FICA TAXES	\$31,472	\$38,004		\$575
100	7220	Community Development	RETIREMENT CONTRIBUTION	\$58,674	\$71,053		\$1,088
100	7220	Community Development	WORKERS COMPENSATION	\$10,655	\$12,867		\$195
100	7220	Community Development	Legal- 521210	\$70,000	\$70,000		\$0
100	7220	Community Development	Consulting Engineers-521280	\$0	\$98,000		\$98,000
100	7220	Community Development	Office Eq Maint-522220	\$3,080	\$5,520		\$2,440
100	7220	Community Development	Computer Equip Maint-522225	\$12,600	\$9,120		-\$3,480
100	7220	Community Development	Software Maint-522226	\$23,220	\$24,238		\$1,018
100	7220	Community Development	Auto Maint-522280	\$750	\$500		-\$250
100	7220	Community Development	Rental-522300	\$5,280	\$6,097		\$817
100	7220	Community Development	Telephone- 523210	\$4,464	\$3,660		-\$804
100	7220	Community Development	Postage-523220	\$2,000	\$1,500		-\$500
100	7220	Community Development	Advertising-523300	\$4,500	\$4,200		-\$300
100	7220	Community Development	Travel- 523500	\$2,700	\$4,050		\$1,350
100	7220	Community Development	Dues & Subs- 523600	\$1,310	\$1,045		-\$265
100	7220	Community Development	Ed & Train-523700	\$3,420	\$6,615		\$3,195
100	7220	Community Development	License & Cert- 523800	\$500	\$500		\$0
100	7220	Community Development	Other Contracting Serv-529000	\$624,736	\$650,000		\$25,264
100	7220	Community Development	Office Sup-531100	\$1,500	\$1,500		\$0
100	7220	Community Development	Tires- 531150	\$500	\$500		\$0
100	7220	Community Development	Batteries- 531155	\$180	\$180		\$0
100	7220	Community Development	Gasoline- 531270	\$3,000	\$3,000		-\$2,700
100	7220	Community Development	Small Equip- 531600	\$4,700	\$4,700		\$0
100	7220	Community Development	Dept Sup- 531700	\$1,300	\$1,000		-\$300
100	7220	Community Development	Clothing- 531720	\$1,650	\$1,500		-\$150