

A RESOLUTION AND ORDINANCE PROVIDING FOR THE APPROPRIATIONS AND EXPENDITURES OF FUNDS FOR THE GOVERNMENT OF CARROLL COUNTY, GEORGIA, FOR THE COUNTY FISCAL YEAR 2026, BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026; PROVIDING FOR THE OPERATIONS OF COUNTY DEPARTMENTS, BOARDS, AGENCIES, ELECTED OFFICES, AND OTHER GOVERNMENTAL ACTIVITIES; TO PROVIDE FOR THE LEVEL OF PERSONNEL AUTHORIZED FOR THE VARIOUS DEPARTMENTS AND AGENCIES; TO PROVIDE FOR CAPITAL IMPROVEMENTS AS BUDGETED FOR THE COUNTY; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

WHEREAS, in compliance with O.C.G.A. 36-8-1 and the County's enabling legislation, a revenue estimate for the following year and proposed budget that will govern expenditures of all funds expected to be available to the County for the following year, including expenditures relating to capital outlays and public works projects, has been submitted to the Board of Commissioners; and

WHEREAS, a copy of the proposed budget along with all required public notices has been published; and

WHEREAS, the Governing Authority held a public hearing on May 27, 2025, at 10:00 A.M.; and

WHEREAS, the proposed budget and recommendations have been presented to the Board of Commissioners including recommendations for changes in positions as follows:

- Change a part-time position to full-time position for the Finance;
- Move full-time maintenance position from General Administration to Public Works;
- Change a part-time position to full-time position for Magistrate Court;
- Addition of five part-time Gymnastics instructor positions for Recreation;

NOW THEREFORE, BE IT RESOLVED AND ORDAINED by the Board of Commissioners of Carroll County, Georgia, as follows:

Section 1. Pursuant to O.C.G.A. § 36-81-1, *et seq*, as amended, the sums of money summarized in Exhibit A attached hereto and made a part of this Resolution and Ordinance, shall be and are hereby adopted by the Board of Commissioners as the Operating Budget and Capital Budget for the government of Carroll County, Georgia for Fiscal Year 2026 beginning on July 1, 2025 and ending on June 30, 2026. Furthermore, the Board of Commissioners hereby adopts the Chairman's proposed changes in certain positions, departments, and offices as follows:

- Change a part-time position to full-time position for the Finance;
- Move full-time maintenance position from General Administration to Public Works;
- Change a part-time position to full-time position for Magistrate Court;
- Addition of five part-time Gymnastics instructor positions for Recreation;

Section 2. The appropriations of all funds for all departments and agencies shall be as set forth in Exhibit A.

Section 3. The fee schedules attached hereto as Exhibit B shall be the fees for each respective department and shall be published on the County's website.

Section 4. The funds provided and contracts made therefor for the procurement of supplies, materials, personal property, capital outlay and public works projects, and services for all departments and agencies shall be expended in accordance with the budget, its attachments, and purchasing policies and procedures established by the County.

Section 5. The financial transactions of all County departments and agencies authorized to expend County funds shall be recorded and maintained in accordance with generally accepted accounting principles and standards.

Section 6. In accordance with Georgia Code § 33-8-8, the proceeds from the tax on insurance premiums, estimated to be \$6,450,000, shall be used for the provision of fire protection services for residents of the unincorporated area of the County.

Section 7. The budget documents and attachments entitled Fiscal Year 2026 Adopted Budget for Carroll County, Georgia shall be maintained on file in the Office of the Board of Commissioners and available for public inspection.

Section 8. A copy of the final budget adopted shall be transmitted to the Grand Jury of the Superior Court of Carroll County.

Section 9. The Budget and other matters set forth in this Resolution and Ordinance shall be effective as of July 1, 2025.

Section 10. All Ordinances, Resolutions or other acts, or parts thereof, in conflict with this Ordinance are hereby repealed.

Approved this 3rd day of June, 2025.

CARROLL COUNTY, GEORGIA

By: Michelle Morgan
Michelle Morgan, Chairman
Board of Commissioners

ATTEST:

Lyndee Bingham
Lynda Bingham, County Clerk



The Carroll County Board of Commissioners present the following proposed budgets for public review. A public hearing is scheduled for May 27th, 2025 at 10:00 a.m. in the Commission Chambers located at 323 Newnan Street in Carrollton. All County citizens are invited to attend and submit comments. Copies of the proposed draft budgets are available for viewing by the public in the Director of Finance's office, Room 302 of the Historic County Courthouse, 323 Newnan Street, Carrollton, GA during regular business hours (Monday-Friday between the hours of 8:00 a.m. & 5:00 p.m.).

**CARROLL COUNTY, GEORGIA
GENERAL FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

ESTIMATED REVENUES		PROPOSED APPROPRIATIONS	
TAXES		GENERAL GOVERNMENT	
General property taxes		Commissioners' Office	1,871,800
Real and personal property tax	31,313,000	Elections Department	679,580
Motor vehicle tax	7,725,000	General Administration	2,054,700
Mobile home tax	91,000	Legal Services	315,000
Cost, penalties, and interest	576,000	Information Technology	761,800
Total general property tax	39,705,000	Tax Commissioner Office	1,500,300
		Tax Assessor's Office	1,696,500
		Risk Management	2,173,000
			11,052,680
Local option sales tax	18,500,000	JUDICIAL	
Insurance premium tax	6,450,000	Superior Court	737,960
Intangibles tax	575,000	Clerk of Court	1,740,450
Real estate transfer tax	360,000	District Attorney	1,356,829
Beer and wine tax	370,000	State Court	1,129,100
Franchise tax	450,000	Solicitor	1,209,800
Local energy excise tax	760,000	Magistrate Court	748,700
Occupational tax	1,040,000	Probate Court	686,700
Total taxes	68,210,000	Juvenile Court	1,072,800
		Public Defender	1,240,730
LICENSES AND PERMITS	732,000		9,923,069
FINES, FEES, AND FORFEITURES	4,091,000	PUBLIC SAFETY	
CHARGES FOR SERVICES	8,705,150	Sheriff's Department	23,395,400
INTERGOVERNMENTAL	173,000	Correctional Institute	4,408,600
INTEREST	1,602,200	Fire Department	14,494,230
CONTRIBUTIONS	35,000	EMS Contract	2,083,900
OTHER	662,800	Coroner Office	146,700
OTHER FINANCING SOURCES-Use of Fund Balance	1,194,039	800 MHz Telecommunications System	216,000
		Animal Services	1,465,900
		Emergency Management Agency	322,150
			46,532,880
		PUBLIC WORKS	
		Public Works	6,269,500
		Solid Waste	4,825,000
			11,094,500
Total Revenues	85,405,189	HEALTH AND WELFARE	
			328,680
		PARKS AND RECREATION	
		Recreation Department	2,424,280
		Parks Department	1,504,900
		Forestry Program	17,000
		West Georgia Regional Library System	250,000
			4,196,180
		HOUSING AND DEVELOPMENT	
		Ag-Ed Center	305,900
		Planning and Zoning	1,510,800
		Economic Development	165,000
			1,981,700
		DEBT SERVICE	
		Capital Lease	295,500
		Total Appropriations	85,405,189

**CARROLL COUNTY, GEORGIA
CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

PROPOSED EXPENDITURES

GENERAL GOVERNMENT

Commissioners' Office	59,000
Elections	16,000
Tax Assessor	10,000
Tax Commissioner	10,000
General Administration	3,292,000
Information Technology	81,000
Risk Management	300,000
	3,768,000

JUDICIAL

Superior Court	51,000
Magistrate Court	44,000
Probate Court	23,045
Juvenile Court	12,000
Public Defender	9,000
	139,045

PUBLIC SAFETY

Sheriff's Department	731,580
Correctional Institute	205,303
Fire Department	56,500
Animal Services	88,238
	1,081,621

PUBLIC WORKS

Public Works	561,615
Solid Waste	460,000
	1,021,615

CULTURE AND RECREATION

Recreation Department	1,183,000
Parks Department	294,000
	1,477,000

HOUSING AND DEVELOPMENT

Economic Development	87,000
Ag-Ed Center	58,000
Planning and Zoning	13,000
	703,000

TOTAL APPROPRIATIONS

8,190,281

CHANGE IN FUND BALANCE

8,190,281

**CARROLL COUNTY, GEORGIA
2021 SPLOST DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

PROPOSED EXPENDITURES

Debt Service	
Principal	7,105,000
Interest	728,250
Fiscal Agent Fee	7,580
Total proposed expenditures	<u>7,840,830</u>

PROPOSED OTHER FINANCING SOURCES

Transfer in from 2021 SPLOST Fund	<u>7,840,830</u>
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**CARROLL COUNTY, GEORGIA
PROPRIETARY FUND-SOLID WASTE FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

ESTIMATED REVENUES

Charges for sales and services	5,592,900
Other	6,000
Total Estimated Revenues	<u>5,598,900</u>

PROPOSED EXPENDITURES

Cost of sales and services	4,920,200
Personal services	513,700
Depreciation	165,000
	<u>5,598,900</u>

**CARROLL COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	Sheriff's Narcotics	Magistrate Technology Fund	Public Safety Fund	Emergency Telephone System	Hotel Motel Tax	Special Tax Districts	DATE Account	GRANT Fund	ADR Account	Law Library	Clerk's Coop	Juvenile Court Sup Fee	Jail House Store	Correctional Institute Commissary	Institute Inmate Education
ESTIMATED REVENUES															
Taxes					95,000	46,200									
Fines, fees and forfeitures	252,000	30,000	500,000				116,936		100,000	50,000		1,800	25,000	30,000	40,000
Charges for services				2,868,450		2,000									
Intergovernmental								1,958,692			70,000				
Interest	500			10,000		150	2,000				5,000				
Transfer In from General Fund								104,207							
Other				-											
Total Estimated Revenues	252,500	30,000	500,000	2,878,450	95,000	48,350	118,936	2,062,899	100,000	50,000	75,000	1,800	25,000	30,000	40,000
PROPOSED APPROPRIATIONS															
Judicial		30,000						2,062,899	100,000	50,000	75,000	1,800			
Public safety	252,500		500,000	2,878,450			118,936						25,000	30,000	40,000
Public works						48,350									
Housing and development					95,000										
Total Proposed Appropriations	252,500	30,000	500,000	2,878,450	95,000	48,350	118,936	2,062,899	100,000	50,000	75,000	1,800	25,000	30,000	40,000

EXHIBIT B

Carroll County Ag Center

Rental Fees	Deposits
	\$150.00 Facility security deposit
	\$25.00 Key deposit

Carroll County Board of Tax Assessors

Standard Price List	GIS Maps Price List
.25/sheet Copies	\$20.00 Standard road map (without aerial perspective)
.50/sheet WinGap printouts (per property record that is now the owner)	\$20.00 30x42 Full sheet (with or w/out aerial perspective)
.50 property Record Card (hard copy)	\$10.00 20x28 Half sheet (with or w/out aerial perspective)
\$25.00 WinGap Reports (non standard will be priced depending on depth)	\$10.00 ANSI C-17X22
	\$15.00 ANSI D-22x34
	\$20.00 ANSI E-33x44

Carroll County Department of Solid Waste Management (Transfer Station Rates)

FY25
\$70.00 per ton of debris
\$25.00 Minimum Rate
\$54.00 per ton of brush
\$25.00 Minimum Rate
\$8.00 Tires (17" & smaller)
\$20.00 Tires (18" & larger)

Carroll County Department of Animal Services

Fee list	Fee List
\$50.00 Adoptions	\$25.00 Euthanasia
\$25.00 Reclaim	\$25.00 per day Bite Quarantine
\$20.00 Microchip	\$40.00 Establishment permits
\$25.00 Owner Surrender	

Carroll County Parks Rates and Fees Structure

Item	JTP	LTP	MRP	MB	MF
Daily Pass	5	5	5	5	5
Annual	50	50	50	50	50
Annual-Senior	30	30	30	30	30
Horse-Daily Single	x	5+\$3 Trail Fee	5	5	x
Horse-Single Annual	x	50	50	50	x
Horse-Family Annual	x	70	70	70	x
Vans	30	30	30	30	30
Buses	70	70	70	70	70
Special Event parking per vehicle	5	5	5	5	5
Active Military	NC	NC	NC	NC	NC
RV Camping FH	50	50	x	x	x
RV Camping Senior FH	40	40	x	x	x
RV Camping Water Electric	40	40	x	x	x
RV Senior Water Electric	25	25	x	x	x
Tent	40	25	20	x	x

Pioneer Camping	40	x	x	x	x
Group Camping-Including scouts	3	3	3	x	x
Pedal Boats	5	x	x	x	x
Jon Boats	5	x	x	x	x
Spray and Splash	x	5	5	x	x
Group Lodge	600	x	x	x	x
Group Shelter 1	130	x	x	x	x
Group Shelter 2	80	x	x	x	x
Pavillon capacity 30	x	x	40	x	x
Pavillon capacity 50	80	x	x	x	x
Pavillon capacity 60	x	80	x	x	x
Pavillon capacity 100	x	x	100	x	x
Pavillon capacity 200	160	x	x	x	x
Wedding	100	100	100	x	x

Clem Community Center- \$200 rental with \$100 Deposit

Carroll County Recreation Department Fee Structure

Sports	Ages	Fees
Baseball	3 year - 14 year	\$65
Basketball	5 year - 14 year	\$65
Cheerleading	5 year - 12 year	\$80
Football	5 year - 12 year	\$65 (Refundable Football Equipment Deposit - \$100)
Soccer	3 year - 14 year	\$65
Softball	5 year - 12 year	\$65
Volleyball	9 year - 14 year	\$65
<i>*fee is based per season</i>		

Rentals	
Fields	\$25/hr
Gymnastics / Gymnasium	\$35/hr
Multi-Purpose Rooms	\$25/hr
Pavillions on Rec Complex	\$10/hr
Pavillion at Oak Mountain	\$300/per day
Tournament Rentals	\$200 per field/per day

Camps	Fees
Cheerleading	\$65 / per session
Gymnastics	\$65 / per session
Ninja	\$65 / per session

Gymnastics Classes		
30 minutes	\$60	\$10.00 per class
45 minutes	\$65	\$10.83 per class
1 hour	\$85	\$14.17 per class
2 hours	\$127	\$10.58 per class
3 hours	\$150	\$8.33 per class
4 hours	\$150	\$8.33 per class
<i>*fee is based per block (6 weeks)</i>		

Carroll County Recreation Department Fee Structure

Multiple Child Discount	Gymnastic Birthday Parties	Nerf/Bounce House Birthday Parties
First Child - Full Price	1.5 Hours - \$200.00	Single Jump House - \$225.00

Second Child or More - \$5.00 off

2 hours - \$225.00

2.5 hours - \$250.00

3 hours - \$275.00

*additional time 30 minutes = \$25

Nerf Gun - \$225.00

Mini Golf - \$225.00

Combo - \$250.00

Trio - \$275.00

*fee is based on 1.5 hour party

Competitive Gymnastics Team	Fee
Diamond / Optional	\$215
Platinum	\$185
Gold	\$150
Silver	\$130
Bronze	\$115
Copper	\$95
Mini	\$85

*fee is based per month

Carroll County Fire Marshal's Office

Plan Review/Inspection/Permit Fee Schedule

PLAN REVIEW	FEE
Site Plan Review (site development plan)	\$100
New Building/ Addition/Remodel	Up to 12,000 sq ft \$200 Greater than 12,000 sq ft \$300
Sprinkler Only Plan Review	\$100
Fire Alarm System Only Plan Review	\$100
Commercial Hood Only Plan Review	\$100
Plan Revisions & Re-views	\$50
Plan Review - Other	\$100
FIRE INSPECTIONS	
Certificate of Occupancy	\$100
80% Construction	\$100
Final (100%) Construction	\$100
Modification or New Sprinkler/Standpipe System	\$100
Modification or New Fire Alarm	\$100
NFPA 96 Commercial Hood	\$100
NFPA 33 Spray Booth	\$100
Special Extinguishing Systems (Clean Agent, Dry Chem, etc.)	\$100
Short Term Rental	\$100
Re-Inspection	\$100
PERMITS	
Tent - Per Tent	\$50
Fireworks Stand (Sales)	\$200
Mass Gathering/Special/Exposition Event	\$100
Mass Gathering Event w/ Portable Grand Stands	\$200
Blasting (Expires in 30 days)	\$200
Blasting Renewal (additional 30 days)	\$100
Fireworks Display	\$150

Carroll County Department of Community Development Fee Schedule 2025-2026

Type of Service:	
Re-Zoning	0-1 acres = \$500.00 plus \$50.00 for each additional acre 5+ acres = \$700.00 plus \$25.00 for each additional acre

	0+ acres = \$700.00 plus \$25.00 for each additional acre
Temporary Land Use Permit	\$150.00 (\$25.00 annual renewal fee)
Conditional Use Permit	\$350.00
Variance Request Permit	\$350.00
Administrative Variance Request	\$50
Land Disturbance Permit	Clearing & grubbing \$50.00 per acre Residential/Subdivision \$50.00 per lot Commercial/Industrial \$200.00 per disturbed acre NPDES \$40.00 per disturbed acre \$50.00 for 1 st re-inspection; \$100 for each additional inspection
Innovative Development Plan	\$550.00
Compatibility Review Application	\$150.00
Parcel Split	\$100.00
Zoning Compliance Fee/Zoning Verification Letter	\$50.00
Zoning Maps	\$7.00 aerial \$8.00 – 8.5" x 11"
GIS Special Project Map	\$75.00 per hour
Plan Review	Residential: 200 sq. ft. up to 3500 sq. ft. \$50.00 3501 sq. ft. up to 4500 sq. ft. \$100.00 Over 4501 sq. ft. \$250.00 Commercial: Up to 5000 sq. ft. \$350.00 Over 5000 sq. ft. \$450.00 Industrial: Up to 10,000 sq. ft. \$500.00 Over 10,000 sq. ft. \$750.00 Corridor Development Plan: \$600 Final Plat Fee-\$100 plus \$15 per Lot
Subdivision Application	\$300.00 plus \$30 per lot – Plan Review Fee \$200.00 Final Plat Review and Filing Fee
Electrical Permit	\$75.00 for every 200 amps
Plumbing Permit	\$75.00 for every 12 fixtures
HVAC Permit	\$75.00 for every 100,000 BTUs
Re-Inspection	\$50.00 for 1 st re-inspection; \$100 for each additional inspection
Sign Permit	Sign review \$50.00 Plan review \$50.00 Zoning Compliance \$20.00 Cost of building permit based on cost of construction Sign renewal fee \$25.00 yearly
Demolition Fee B102 CABO	Up to 100,000 ft. \$50.00 100,000 cu. Ft. & over \$50.00 plus \$0.10 per 1000 cu ft.
Permit Replacement Cards	\$20.00
Home Occupation	\$125.00 every year plus cost of Occupational Tax fee
Occupational Tax	\$100.00 application fee plus (tax class 1=0.00050; tax class 2=0.000625; tax class3=0.00075) cents per thousand of
Peddlers Permit	\$50.00 per event
Special Event Permit	\$150 per day
Beer & Wine	See Alcohol Fee Schedule
Copies	Zoning Ordinance \$15.00 Subdivision Regulations \$30.00 CDP \$15.00 Single sheet copies \$0.25
Building Permit	Based on sq. footage for Valuation Total then fees (see tables below)
Commercial Building Permit	Based on Construction Cost then fee from Total Valuation Table below
Industrial Building Permit	Based on Construction Cost then fee from Total Valuation table below
Schools and Non-Profit	No Fee

Total Valuation Table**\$1,000 & less****\$1,000 - \$50,000****\$50,000 - \$100,000****\$100,000 - \$500,000****\$500,000 and up****Valuation Table Based on****Heated Area****Unfinished Basement****Finished Basement****Carport & Garage****Porches & Decks****Accessory Bldgs.****Pole Barns****Moved-In House****Manufactured Homes****Commercial & Industrial****Swimming Pools****Cell Tower****City Inspections****Fee****No fee, unless inspection required in which case fee for each inspection shall be charged****\$15 for the first \$1,000 plus \$5 for each additional thousand or fraction thereof, to and including \$50,000****\$260 for the first \$50,000 plus \$4 for each additional thousand or fraction thereof, to and including \$100,000****\$460 for the first \$100,000 plus \$3 for each additional thousand or fraction thereof, to and including \$500,000****\$1,660.00 for the first \$500,000 plus \$2 for each additional thousand or fraction thereof****Construction Cost****Based on \$130.00 per sq. foot****Based on \$49.00 per sq. foot****Based on \$120.00 per sq. foot****Based on \$28.00 per sq. foot****Based on \$23.00 per sq. foot****Based on \$23.00 per sq. foot****Based on \$17.00(minimum) sq. foot****Based on \$130.00 per sq. foot****Based on \$56.00 per sq. foot****Based on construction price****Based on construction price plus electrical and plumbing****Based on construction price****Per Intergovernmental agreement**