



# Gordon County, Georgia Fiscal 2025-26 Budget

# FY 2025-26 ANNUAL BUDGET

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## BOARD OF COUNTY COMMISSIONERS

Bud Owens, Chairman  
Kevin Cunningham, Vice Chairman  
Chad Steward, Commissioner  
Kurt Sutherland, Commissioner  
Randy Abernathy, Commissioner

James F. Ledbetter, County Administrator  
Andrea K. Bramlett, Director of Finance

**GORDON COUNTY,  
GEORGIA**

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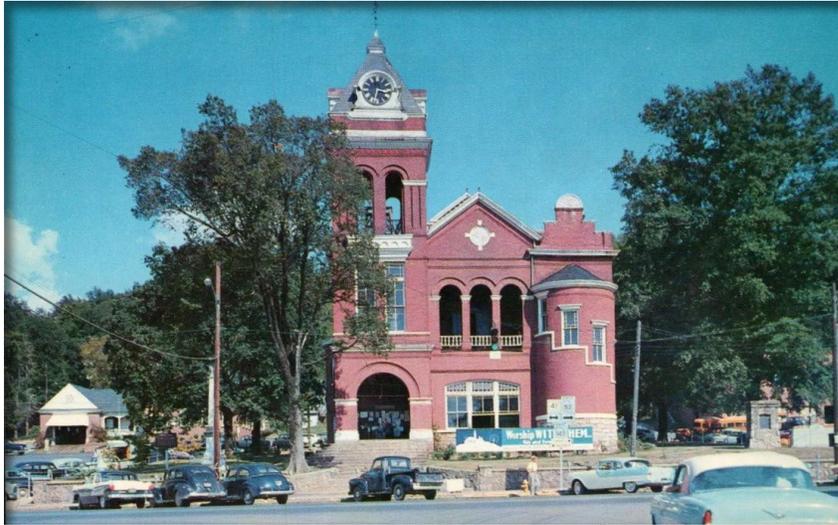
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## HISTORY

Gordon County was created on February 13, 1850, by an act of the Georgia General Assembly. Gordon County was formed from portions of Cass County (later renamed Bartow County) and Floyd County. Gordon County's original 1850 boundaries were changed numerous times between 1852 and 1877 during which time the Georgia legislature transferred portions of Cass (later Bartow), Floyd, Murray, Pickens, and Walker counties to Gordon County while transferring land from Gordon to Floyd and Murray counties.

Gordon County constructed its first courthouse in 1852. The two-story brick courthouse was destroyed by a severe storm in 1888. A new two-story brick courthouse with a clock tower was built in 1889 and it lasted until it was torn down in 1961. The present courthouse was built in 1961, and the renovation of this courthouse was completed at the end of July 2023.



## GOVERNMENT



Gordon County Government operates under a commission-administrator form of government and has done so for many years. Policy-making and legislative authority are vested in the five-member Board of County Commissioners that is elected by the voters through at-large elections on a partisan basis. The Commissioners serve four-year staggered terms, and they are the County's governing authority. They are responsible for establishing policy for County operations, enacting ordinances, and resolutions to promote the County's health, safety, and welfare, and approving the annual budget and millage rate.

Randy Abernathy, Kurt Sutherland, Chairman Bud Owens, Vice-Chairman Kevin Cunningham, Chad Steward

Jim Ledbetter, Board appointed County Administrator, oversees the day-to-day operations of the County. To implement the Board's directives the County administrator uses a management team consisting of members of his immediate staff and department directors. Each department director is charged with managing departmental operations in a manner which emphasizes efficiency, cost-effectiveness and meeting the needs of the citizens. In addition to these departments, services are provided through constitutional officers and independent elected officials. There are also numerous boards, authorities and committees within Gordon County that serve as an indicator of public opinion and act in accordance with issues regarding the County's future. The Board also appoints the County Clerk, Board of Tax Assessors, Chairman of the Board of Elections, Voter Registration, and County auditors and attorney.



James F. Ledbetter,  
County Administrator

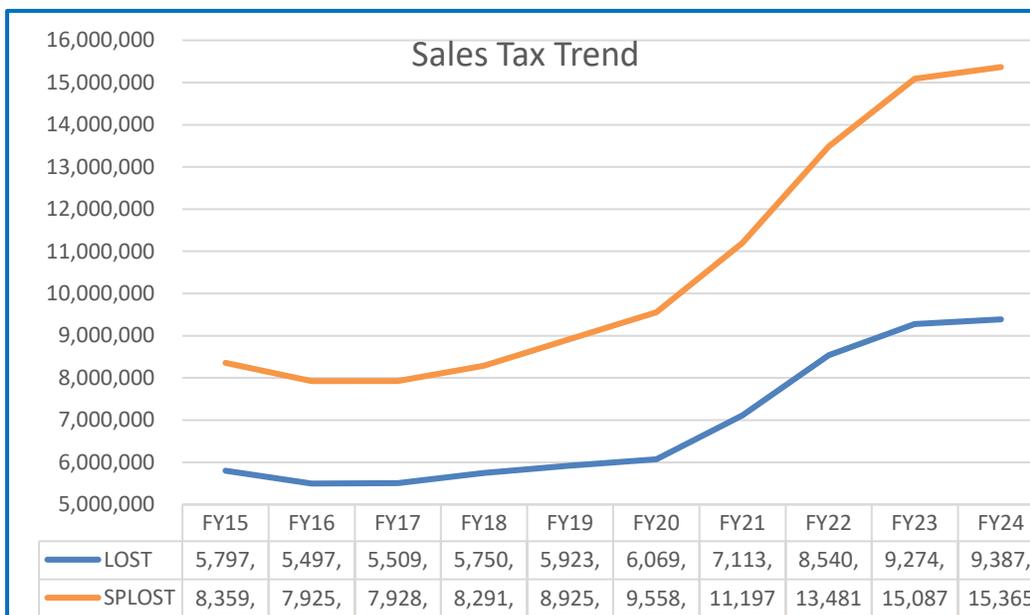
The County's annual budget represents the plan for providing needed public services for the fiscal year and serves as the foundation for the County's financial planning and control overseen by the Finance Department. All County department directors, constitutional officers, elected officials, and outside agencies are required to submit requests for appropriations to the County Administrator and Director of Finance for consideration.

The budget is monitored on an ongoing basis by the Finance department and quarterly financial statements are prepared by them and presented to the Board of Commissioners. Any budget amendments needed are presented to the Board of Commissioners for adoption. The legal level of budgetary control, (i.e., the level at which expenditures cannot legally exceed the approved budget) is at the department level.

## GORDON COUNTY SERVICES

Gordon County provides many valuable services to its citizens. These include public safety, public works, recreation, a library, courts, landfill, and others. While the County continues to grow, this also increases the need for a larger workforce to meet the needs of a growing population, have adequate facilities and have the expanded services needed. We continually plan to be able to meet the needs of the future.

## REVENUES



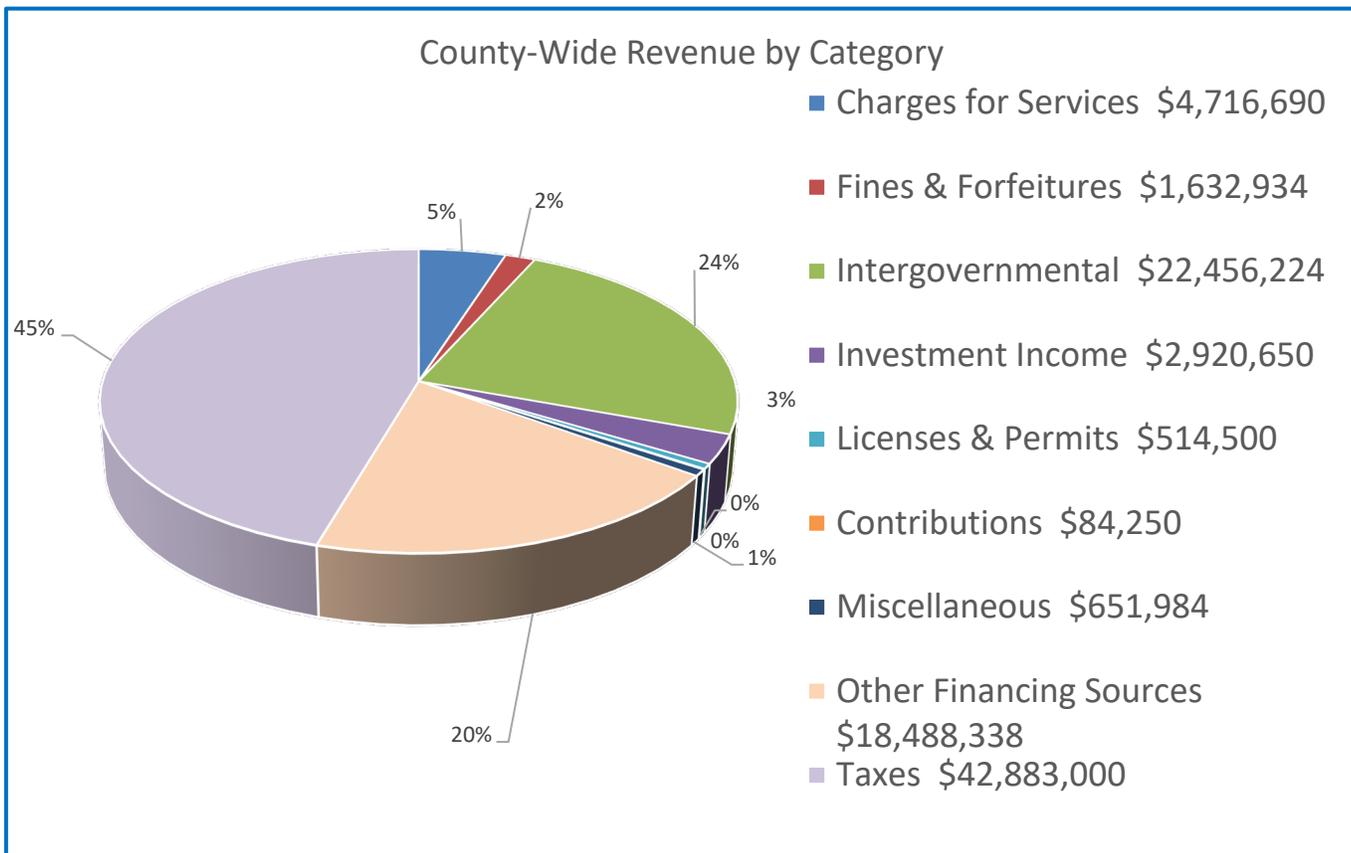
The County continues to show signs of growth, including the increase in real growth reflected in property tax assessments, Local Option Sales Tax (LOST), and Special Purpose Local Option Sales Tax (SPLOST) revenue. We continue to budget LOST and other revenue accounts impacted by the economy, conservatively for fiscal year 2026 to ensure that the County is adequately protected against an economic downturn.

We have had an upward trend, in most revenue sources, in the General Fund revenues that assist the County, but it is still a

challenge to maintain our current level of services with inflation in the cost of paving materials and other purchased items, as well as the current labor market.

Tax revenue consists of all property taxes, timber, ad valorem on vehicles and mobile homes, intangible taxes, railroad, heavy equipment, real estate, LOST, excise, alcoholic beverage tax and financial institutions tax. These are our primary sources of revenue. The Board of Commissioners normally set the millage rate in September or October of each year. The Tax Commissioner mails out tax bills in October and they are due in December each year.

Intergovernmental Revenues include all grants and reimbursements from federal, state, and local sources. The County receives \$300,000 from the Housing Authority in lieu of taxes, \$395,000 reimbursement from Gordon County Schools, \$935,000 from DOT for a paving LMIG grant and various other grants. American Rescue Plan grant funds of \$6,000,000 will be recognized as these expenditures are made and this grant closes out. SPLOST revenues of \$14,500,000 are included here as well. Amounts reflected in Other Financing Sources are primarily transfers from fund balance in SPLOST where prior collections are being utilized to complete capital projects.

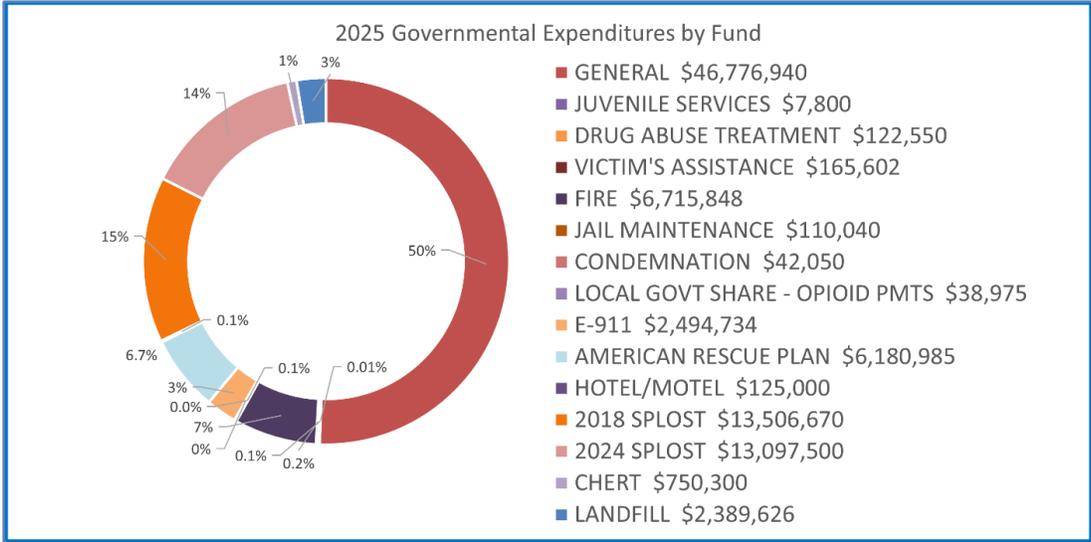


## EXPENDITURES

The County has several projects budgeted under the 2018 SPLOST in the upcoming year. We will continue work on Mt. Olive Church Rd. and will begin work on Salem Road Bridge and Boone Ford Rd. We will be constructing a new morgue and beginning the renovations at the Sugar Valley Community Center and Fire Station. Pictured at right is a new fire engine, purchased during the current year with 2018 SPLOST funds. Staff vehicles, brush trucks and three other pumpers were purchased also. A new evidence building and a public works administration building were completed in FY25 with 2018 SPLOST funds, as well as the purchase of several Sheriff vehicles and other staff vehicles. With our 2024 SPLOST funds, we will be renovating the community



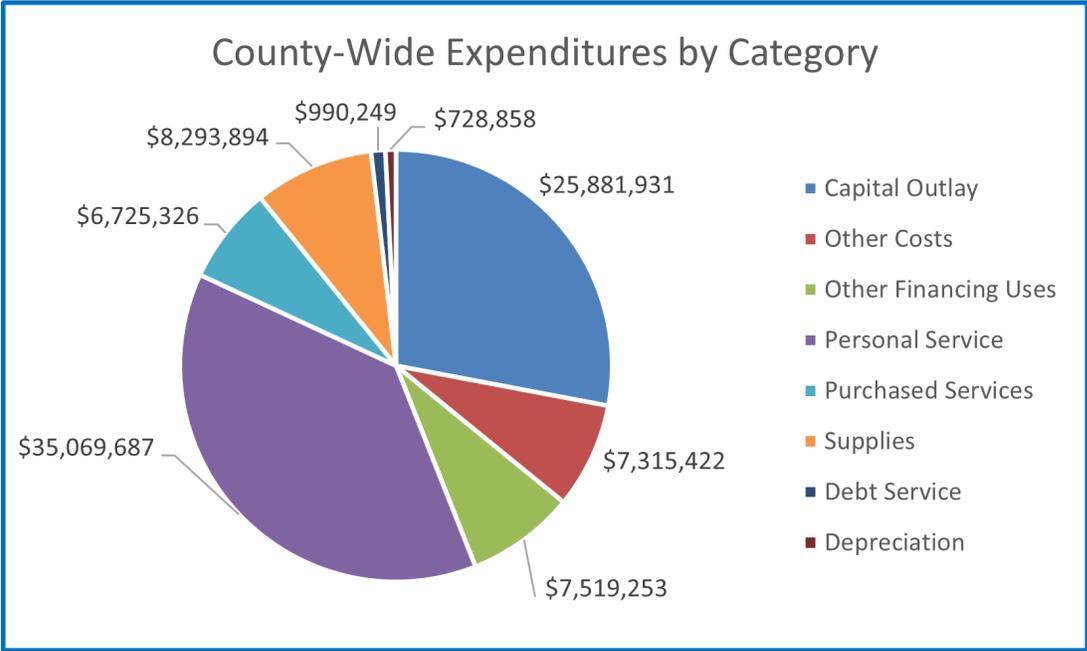
center in Ranger and installing a new playground, purchasing vehicles and equipment, paving roads and doing culvert work, and building outdoor basketball and pickleball courts. The Salacoa playground renovation was completed in FY25. A new dump truck and other equipment for the public works department was purchased, and funds were utilized for the paving of roads. Sheriff vehicles were proved, among other department vehicles, during FY25. The SPLOST funds are an essential and vital resource for our county.



This graph depicts County expenditures by fund. As the chief operating fund of the County, the General Fund accounts for over half of County resources. Capital Outlay projects are built out of the SPLOST funds. All Fire department activity and assets are recorded in the Fire fund. The Fire Fund's primary revenue sources are Insurance Premium tax and transfers from the General Fund.

Several of the funds are heavily funded by fine revenue and services are provided from that, such as Juvenile Services, Drug Abuse Treatment and Victim's Assistance. A fine levied provides some funds to assist in maintaining the jail in the Jail Maintenance Fund. Assets seized are recorded in the Condemnation fund. Telecommunication surcharges assessed are the main funding source for the E-911 fund where all dispatchers and equipment are located for emergency calls. Grant funds received through the American Rescue Plan Act are recorded in that fund and will primarily provide broadband services to citizens. Hotel/Motel taxes are collected at 8% and are remitted to the Chamber of Commerce and the Industrial Development Authority.

Personnel costs are the largest component of Gordon County's budget. Our capital outlay projects, funded by SPLOST, are the next largest expenditure. This budget includes a 5% cost of living adjustment, which when paired with the County's defined benefit pension plan and health insurance rounds out the benefit package. We hope this will assist us in attracting and retaining employees so that we can become fully staffed in this unusual labor market.



## FUTURE

As we look forward to the fiscal year 2025-2026, growth in certain sectors of the economy continues to impact the County. Residential development remains strong with numerous developments underway in both the incorporated and unincorporated areas of the County. Interest shown in recent years in speculative warehousing and logistics seems to have slowed with several large projects built on speculation remaining empty. On the other hand, interest in these and other properties for manufacturing is rising. Several large potential projects continue to look at properties in the County.



The Animal Shelter was highlighted at the Board of Commissioner's meeting

Gordon County continues to maintain a strong financial position. Rising labor costs, health care costs and inflation continue to increase the cost of providing government services in virtually all areas of the budget. Fortunately, increased sales tax revenue, real growth in the tax digest, prudent investment of reserve funds and conservative fiscal policies have helped County revenue keep pace with inflation. The County budget in the previous fiscal year included major reductions in line items that were funded but unused. This allowed the Commissioners to roll back the millage rate from 9.515 in 2022 to 9.042 in 2023 which is the lowest rate since 2010. We were able to maintain that 9.042 millage rate in 2024, however the estimated millage has been set at 9.495 for 2025 to meet the needs of Gordon County. Gordon County anticipates setting the final millage rate in September 2025. We hope that conservative budget practices and keeping a careful watch on expenditures coupled with true growth from new investment in the County will enable the Board of Commissioners to keep the millage rate at near historic lows at this 9.495 rate.

Gordon County has increased employee wages and added a defined benefit retirement plan to retain and attract employees. These efforts are making progress in getting all departments fully staffed. The current year's budget includes a 5% COLA to continue the effort to retain and attract workers. This budget does not change the employee contribution to health insurance coverage, which remains extremely low. We expect that wages, benefits and employee costs will continue to rise in the upcoming year.

Gordon County and its cities are a wonderful location to live, work and raise a family. People are choosing to relocate to our community from all over the nation. Population growth and change seem inevitable if the economy continues to remain strong. While is welcome, local leadership is already under pressure to address the increasing need for government services. There is

a sense that we are behind and need to catch up on roads, intersection improvements, firefighting equipment, land use planning and personnel. Additionally, the 2024 SPLOST focuses heavily on infrastructure, roads and capital equipment to meet increasing demands.

Sales tax collections in the 2018 SPLOST ended on March 31, 2024, and the current, 2024 SPLOST, collections began on April 1, 2024. Collections have been steady with minor fluctuations in increases and decreases when compared to the previous year. Sales tax dollars are critical to meet existing and increasing infrastructure needs for public safety, public works, fire stations, road maintenance and other essential capital projects. Without the 2024 SPLOST, these essential government projects would have to be paid for through ad valorem taxes or abandoned.

Gordon County continues to maintain a strong financial position. Community growth, inflation and competition for workers are expected to increase the costs of government services and infrastructure in the coming year. This budget, as presented, has been designed conservatively to meet the needs for providing essential government services while maintaining a sound financial position without raising the millage rate. As such, we feel that any excessive budget line items have been eliminated over the past two years.

## RECOGNITION

We would like to take this opportunity to offer our thanks to the Board of Commissioners, the Department Heads and Officials of the County and Outside Agencies that we work with for the outstanding efforts made during the preparation of this budget. To implement the improvements that we envisioned in the uncertain environment of the upcoming year, we needed this cooperation and flexibility. We would like to thank the Finance department for their exceptional accomplishments in the budget process this year and this updated and informative budget document.

Respectfully submitted,



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James F. Ledbetter, County Administrator

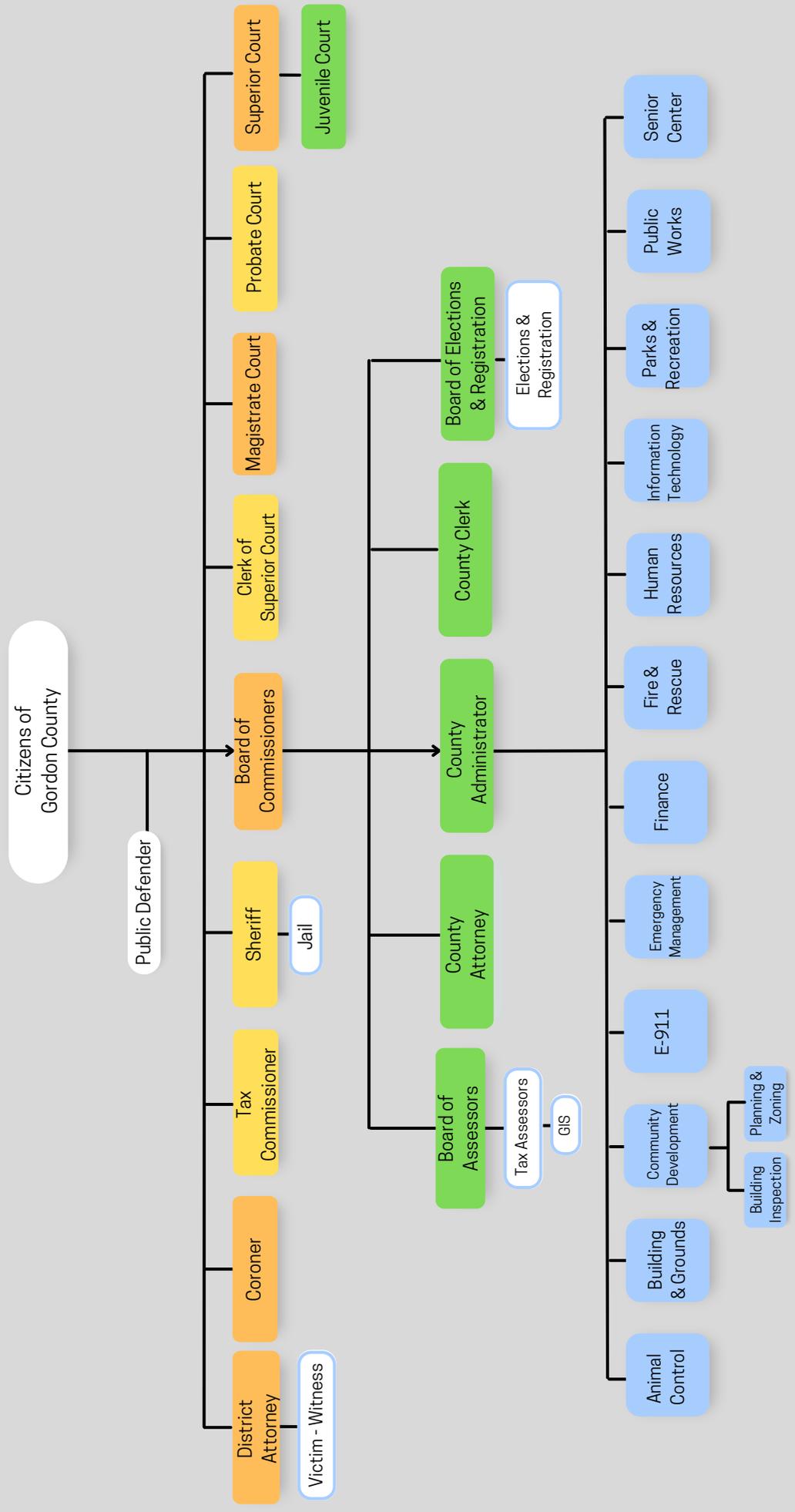


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Andrea K. Bramlett, Director of Finance



# GORDON COUNTY GOVERNMENT ORGANIZATIONAL CHART



# **GORDON COUNTY GOVERNMENT OFFICIALS**

## **Elected Officials**

Bud Owens, Commission Chairman  
Kevin Cunningham, Commission Vice Chairman  
Chad Steward, Commissioner  
Randy Abernathy, Commissioner  
Kurt Sutherland, Commissioner  
Rosemary Greene, Superior Court Judge  
Samir Patel, Superior Court Judge  
Scott Smith, Superior Court Judge  
Suzanne Smith, Superior Court Judge  
Grant Walraven, Clerk of Superior Court  
Pat Rasbury, Magistrate Court Judge  
Richie Parker, Probate Court Judge  
Erle Newton , District Attorney  
Mitch Ralston, Sheriff  
Scott Clements, Tax Commissioner  
Nick Blalock, Coroner

## **Appointed Officials**

James Ledbetter, County Administrator  
Hollis Barton, County Clerk  
Shea Hicks, Chairperson of the Board of Elections & Voter Registration  
Ashley Bailey, Chief Appraiser  
Lorie Moss, Juvenile Court Judge

## **Department Directors**

Andrea K. Bramlett, Director of Finance  
Dustin Wilbanks, Animal Control Director  
Craig Sparks, Parks & Recreation Director  
Don Holley, Human Resources Director  
Courtney Taylor, EMA Director  
Angie Gillman, 911 Director  
Derron Brown, Community Development Director  
Jennifer Ruddell, Senior Citizens Center Director  
Tim Cochran, Information Technology Director  
Rusty Hogan, Public Works Director  
Heath Derryberry, Fire Chief  
Jeff Champion, Buildings & Grounds Director

**RESOLUTION TO ADOPT  
FY26 BUDGET**

**WHEREAS**, Gordon County’s fiscal year begins July 1 and ends June 30; and

**WHEREAS**, State law requires that each County operate under a balanced budget adopted by Ordinance or Resolution; and

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

**WHEREAS**, the County Administrator submitted the recommended budget to the Gordon County Board of Commissioners on May 20, 2025, and made available for the public to review both in the County Clerk’s Office and the Gordon County website; and

**WHEREAS**, the Gordon County Board of Commissioners conducted a Public Hearing on June 3, 2025; and

**WHEREAS**, the Gordon County Board of Commissioners adopted the budget resolution on June 17, 2025 as follows:

General Fund Expenditures	\$ 48,512,287
Special Revenue Fund Expenditures	\$ 16,090,546
Enterprise Fund Expenditures	\$ 3,866,056
Capital Project Fund Expenditures	\$ 29,478,741
Less Interfund Transfers	( 6,363,689 )
<u>Total Annual Budget</u>	<u>\$ 91,583,941</u>

**THEREFORE, BE IT RESOLVED**, that the Gordon County Board of Commissioners hereby adopted the FY26 budget as provided herein.

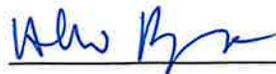
**So Resolved this 17th day of June, 2025.**

GORDON COUNTY BOARD OF COMMISSIONERS



M.L. "Bud" Owens, Chair

ATTEST



Hollis Barton, County Clerk



**Gordon County Board of Commissioners**  
**SUMMARY - ALL FUNDS FY26**

	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>PCT</b>
	<b>ACTUAL</b>	<b>ORIG BUD</b>	<b>REVISED BUD</b>	<b>PROP BUDGET</b>	<b>CHANGE</b>
<b>100 GENERAL FUND</b>					
TAXES	\$ (33,838,172)	\$ (37,817,349)	\$ (37,817,349)	\$ (39,318,000)	4.0%
LICENSES & PERMITS	(449,003)	(648,600)	(648,600)	(462,500)	-28.7%
INTERGOVERNMENTAL	(4,665,716)	(1,617,424)	(1,617,424)	(1,738,224)	7.5%
CHARGES FOR SERVICES	(1,672,966)	(1,421,050)	(1,421,050)	(1,521,050)	7.0%
FINES & FORFEITURES	(1,244,031)	(1,120,000)	(1,120,000)	(1,274,000)	13.8%
INVESTMENT INCOME	(1,186,869)	(850,000)	(850,000)	(914,000)	7.5%
CONTRIBUTIONS & DON	(16,812)	(7,000)	(7,000)	(6,750)	-3.6%
MISCELLANEOUS	(680,883)	(626,291)	(626,291)	(651,984)	4.1%
OTHER FINANCING SOURCES	(2,397,925)	(2,669,226)	(2,820,143)	(2,625,779)	-6.9%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>(46,152,377)</b>	<b>(46,776,940)</b>	<b>(46,927,857)</b>	<b>(48,512,287)</b>	<b>3.4%</b>
NON DEPARTMENTAL	4,736,967	5,718,366	5,717,620	5,997,937	4.9%
BOARD OF COMMISSIONERS	242,262	278,985	278,985	286,357	2.6%
COUNTY CLERK	102,408	128,146	128,146	138,771	8.3%
HUMAN RESOURCES	383,338	378,124	378,124	401,877	6.3%
PROBATE COURT	677,712	685,364	735,364	730,531	-0.7%
JUVENILE COURT	864,777	888,371	888,371	859,117	-3.3%
SUPERIOR COURT	409,404	451,072	451,072	413,122	-8.4%
MAGISTRATE COURT	742,171	742,199	742,199	782,669	5.5%
CLERK OF SUPERIOR COUR	985,661	1,032,870	1,032,870	1,063,340	3.0%
DISTRICT ATTORNEY	594,828	705,599	705,599	754,430	6.9%
FINANCE DEPARTMENT	818,428	883,097	883,097	918,376	4.0%
INFORMATION TECHNOLOGY	728,602	671,535	671,535	636,590	-5.2%
COUNTY ADMINISTRATOR	443,597	472,384	472,384	480,865	1.8%
ELECTIONS & VOTER REGI	357,340	329,549	329,549	384,821	16.8%
TAX COMMISSIONER	1,114,471	1,162,468	1,162,468	1,210,512	4.1%
TAX APPRAISER/ASSESSOR	1,015,593	1,126,075	1,126,821	1,069,746	-5.1%
EXTENSION SERVICE	176,185	179,110	179,110	186,653	4.2%
CORONER	89,507	132,275	132,275	147,102	11.2%
BUILDING & GROUNDS	1,009,757	1,322,435	1,322,435	1,107,500	-16.3%
SHERIFF-ENFORCEMENT	9,233,920	9,643,786	9,643,786	10,162,357	5.4%
SHERIFF-JAIL	6,501,866	6,691,434	6,691,434	7,014,773	4.8%
EMERGENCY MANAGEMENT	327,902	377,853	377,853	391,839	3.7%
BUILDING & PLANNING	357,778	399,656	399,656	416,231	4.1%
PLANNING COMMISSION	7,508	9,059	9,059	8,984	-0.8%
AG CENTER & LIVESTOCK	57,330	43,700	43,700	32,050	-26.7%
ANIMAL CONTROL	459,701	460,604	460,604	547,932	19.0%
ORDINANCE ENFORCEMENT	220,795	221,703	221,703	224,853	1.4%
ROAD DEPARTMENT	6,052,496	6,954,485	6,954,485	6,938,791	-0.2%
VEHICLE MAINTENANCE	641,344	608,428	608,428	599,734	-1.4%
PUBLIC DEFENDER	391,385	436,247	436,247	453,360	3.9%
HISTORIC PRESERVATION	1,809	6,667	6,667	6,668	0.0%
ZONING ADMINISTRATION	156,606	171,832	171,832	136,904	-20.3%

SENIOR CENTER	145,579	153,089	153,089	155,723	1.7%
RECREATION OTHER	41,944	54,739	54,739	45,326	-17.2%
SALACOA CREEK PARK	213,406	211,344	224,544	210,365	-6.3%
GENERAL RECREATION	1,301,450	1,321,234	1,308,034	1,348,761	3.1%
GEOGRAPHIC INFORMATION	124,677	-	-	-	0.0%
PUBLIC HEALTH ADMINIST	405,262	405,262	405,262	405,262	0.0%
SCHOOL HEALTH SERVICES	68,250	68,250	68,250	68,250	0.0%
AMBULANCE SERVICES	13,700	-	-	-	0.0%
OTHER WELFARE ASSISTAN	44,563	44,563	44,563	44,563	0.0%
MEALS ON WHEELS	3,276	3,300	3,300	3,300	0.0%
CULTURE/RECREATION ADM	500,000	500,000	500,000	500,000	0.0%
SPECTATOR RECREATION	10,450	10,450	10,450	10,450	0.0%
LIBRARY ADMINISTRATION	295,925	317,920	317,920	330,637	4.0%
FOREST RESOURCES	10,842	10,842	10,842	10,842	0.0%
AIRPORTS	168,000	172,000	272,917	653,547	139.5%
OTHER PROJECTS	30,469	30,469	30,469	30,469	0.0%
SECTION 5311 GRANT	137,655	160,000	160,000	190,000	18.8%
TOTAL GENERAL FUND EXP.	43,418,896	46,776,940	46,927,857	48,512,287	3.4%
GENERAL FUND	\$ (2,733,481)	\$ -	\$ -	\$ -	

#### 201 SUPPLEMENTAL JUVENILE SERVICES

SUPPLEMENTAL JUVENILE REV.	(11,457)	(7,800)	(7,800)	(6,400)	-17.9%
SUPPLEMENTAL JUVENILE EXP.	18	7,800	7,800	6,400	-17.9%
SUPPLEMENTAL JUVENILE	\$ (11,439)	\$ -	\$ -	\$ -	

#### 202 DRUG ABUSE TREATMENT & ED

DRUG ABUSE REVENUE	(136,820)	(122,550)	(122,550)	(140,075)	14.3%
DRUG ABUSE EXPENDITURES	120,748	122,550	122,550	140,075	14.3%
DRUG ABUSE TREATMENT	\$ (16,072)	\$ -	\$ -	\$ -	

#### 203 CRIME VICTIMS ASSISTANCE FUND

CRIME VICTIMS REVENUE	(180,513)	(165,602)	(165,602)	(174,275)	5.2%
CRIME VICTIMS EXPENDITURES	113,006	165,602	165,602	174,275	5.2%
CRIME VICTIMS ASSISTANCE	\$ (67,507)	\$ -	\$ -	\$ -	

#### 207 FIRE FUND

TAXES	(3,370,330)	(3,232,000)	(3,232,000)	(3,450,000)	6.7%
LICENSES & PERMITS	(54,676)	(50,000)	(50,000)	(52,000)	4.0%
CHARGES FOR SERVICES	(2)	-	-	-	0.0%
INVESTMENT INCOME	(154,335)	(120,000)	(120,000)	(115,000)	-4.2%
CONTRIBUTIONS & DON	-	-	(2,500)	(2,500)	0.0%
OTHER FINANCING SOURCES/USES	(2,021,907)	(3,313,848)	(3,313,848)	(3,274,124)	-1.2%
FIRE FUND REVENUES	(5,601,250)	(6,715,848)	(6,718,348)	(6,893,624)	2.6%

PERSONAL SERV & BEN	4,683,326	5,834,780	5,834,780	6,095,816	4.5%
PURCH/CONTRACTED SER	308,977	287,720	300,385	306,600	2.1%
SUPPLIES	544,800	602,040	616,875	524,900	-14.9%
CAPITAL OUTLAY	-	25,000	-	-	0.0%
AMORTIZATION	(33,692)	(33,692)	(33,692)	(33,692)	0.0%
FIRE FUND EXPENDITURES	5,503,411	6,715,848	6,718,348	6,893,624	2.6%
FIRE FUND	<u>\$ (97,839)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

#### 208 JAIL MAINTENANCE FUND

JAIL MAINTENANCE REVENUES	(125,289)	(110,040)	(110,040)	(118,800)	8.0%
JAIL MAINTENANCE EXPENDITURES	86,548	110,040	110,040	118,800	8.0%
JAIL MAINTENANCE FUND	<u>\$ (38,741)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

#### 210 CONDEMNATION FUND

CONDEMNATION REVENUES	(48,561)	(42,050)	(42,050)	(67,050)	59.5%
CONDEMNATION EXPENDITURES	83,105	42,050	42,050	67,050	59.5%
CONDEMNATION FUND	<u>\$ 34,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

#### 213 LOCAL GOVT SHARE- OPIOIDS PMT

LOCAL GOVT OPIOIDS PMT REV.	(177,796)	(38,975)	(38,975)	(64,234)	64.8%
LOCAL GOVT OPIOIDS PMT EXP.	71,060	38,975	38,975	64,234	64.8%
LOCAL GOVT SHARE- OPIOIDS PMT FUND	<u>\$ (106,736)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

#### 215 EMERGENCY TELEPHONE SYST FUND

EMERGENCY TELEPHONE REV.	(2,128,981)	(2,494,734)	(2,494,734)	(2,534,364)	1.6%
EMERGENCY TELEPHONE EXP.	2,200,129	2,494,734	2,494,734	2,534,364	1.6%
EMERGENCY TELEPHONE SYS.	<u>\$ 71,148</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

#### 230 AMERICAN RESCUE PLAN

ARPA REVENUES	(716,332)	(6,180,985)	(6,242,807)	(6,000,000)	-3.9%
ARPA EXPENDITURES	729,495	6,180,985	6,242,807	6,000,000	-3.9%
AMERICAN RESCUE PLAN	<u>\$ 13,163</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

#### 275 HOTEL/MOTEL TAX

TAX REVENUE	(116,966)	(125,000)	(125,000)	(115,000)	-8.0%
HOTEL/MOTEL EXPENDITURE	116,966	125,000	125,000	115,000	-8.0%
HOTEL/MOTEL TAX	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

#### 328 2018 SPLOST

2018 SPLOST REVENUE	(13,170,091)	(13,506,670)	(13,506,670)	(17,406,468)	28.9%
2018 SPLOST EXPENDITURES	14,413,882	13,506,670	13,506,670	17,406,468	28.9%

2018 SPLOST TOTAL	\$ 1,243,791	\$ -	\$ -	\$ -
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**329 2024 SPLOST**

2024 SPLOST REVENUE	(3,858,506)	(13,097,500)	(13,097,500)	(14,813,000)	13.1%
2024 SPLOST EXPENDITURES	1,541,824	13,097,500	13,097,500	14,813,000	13.1%
2024 SPLOST TOTAL	\$ (2,316,682)	\$ -	\$ -	\$ -	

**501 CHERT ENTERPRISE FUND**

CHERT ENTERPRISE REVENUES	(545,371)	(750,300)	(750,300)	(395,240)	-47.3%
CHERT ENTERPRISE EXP.	318,901	750,300	750,300	395,240	-47.3%
CHERT ENTERPRISE FUND	\$ (226,470)	\$ -	\$ -	\$ -	

**540 LANDFILL ENTERPRISE FUND**

LANDFILL ENTERPRISE REV.	(6,302,190)	(2,279,660)	(2,279,660)	(3,471,442)	52.3%
LANDFILL ENTERPRISE EXP.	4,705,277	2,279,660	2,279,660	3,471,442	52.3%
LANDFILL ENTERPRISE FUND	\$ (1,596,913)	\$ -	\$ -	\$ -	

## Summary of Capital Outlay

### American Rescue Plan

Infrastructure - Broadband expansion	\$ 6,000,000
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### 2018 SPLOST

Buildings - Multi-Use Facility	4,876,126
Buildings - Morgue	1,198,080
Buildings - Sugar Valley Renovation	2,473,305
Infrastructure - Salem Road Bridge	4,180,703
Infrastructure - Boone Ford Road	2,482,000
Infrastructure - Mt. Olive Church Road	2,092,870
Site Improvements - Ranger Playground Equipment	121,209
Vehicles - Fire Brush Trucks	75,898
	17,500,191

### 2024 SPLOST

Site Improvements - Recreation: outdoor basketball & pickleball courts	613,449
Buildings - Ranger Community Center renovation	569,328
Buildings - replace bay 1 flooring at Fire Department	250,000
Machinery & Equipment - Public Works: asphalt distributor, skid steer, F-150, & mower	652,841
Machinery & Equipment - Fire Department: air packs & turnout gear	520,500
Vehicles - various offices of the County	200,287
Vehicles - Sheriff patrol cars	400,000
Vehicles - Parks and Recreation	55,000
Infrastructure - Fire hydrants	181,913
Infrastructure - Public Works: paving roads and culverts	1,973,738
	5,417,056

### Total Funds

**\$ 28,917,247**





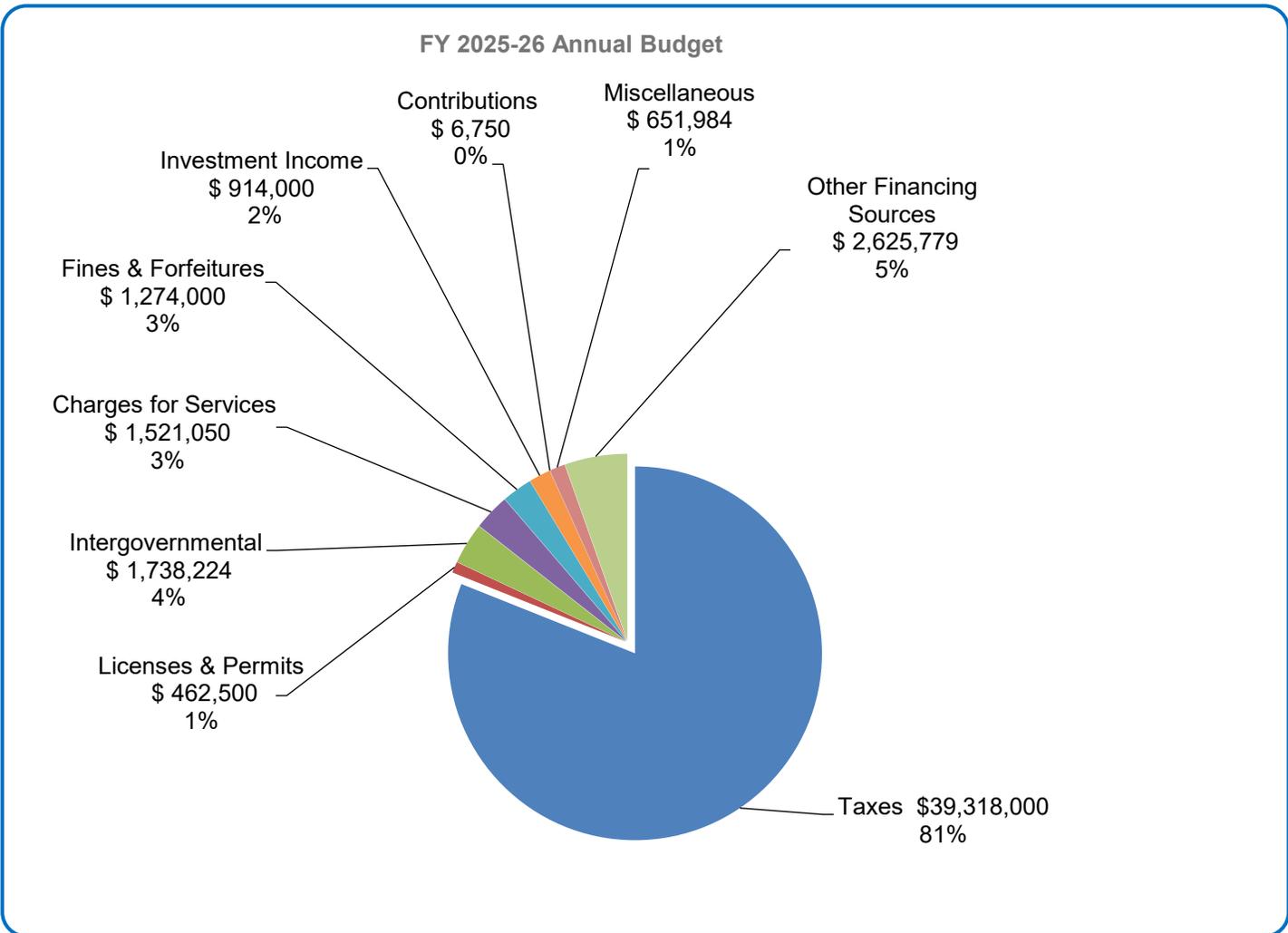
## **GENERAL FUND**

The General Fund is used to account for all financial transactions of a general nature which are not accounted for in other funds.

The General Fund is supported by revenues derived from taxes, licenses, permits, charges for services, fines, investments, and other sources. Services funded by the General Fund include general government, law enforcement and courts, and health and human services.

# GENERAL FUND REVENUES

Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
Taxes	\$ 33,838,172	\$ 37,817,349	\$ 37,817,349	\$ 39,318,000
Licenses & Permits	449,003	648,600	648,600	462,500
Intergovernmental	4,665,716	1,617,424	1,617,424	1,738,224
Charges for Services	1,672,966	1,421,050	1,647,337	1,521,050
Fines & Forfeitures	1,244,031	1,120,000	1,120,000	1,274,000
Investment Income	1,186,869	850,000	850,000	914,000
Contributions	16,812	7,000	12,132	6,750
Miscellaneous	680,883	626,291	627,291	651,984
Other Financing Sources	2,397,925	2,669,226	2,669,226	2,625,779
Use of Reserves	-	-	150,917	-
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 46,152,377</b>	<b>\$ 46,776,940</b>	<b>\$ 47,160,276</b>	<b>\$ 48,512,287</b>



# GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>TAXES</b>					
100 311100	REAL PROPERTY-CURRENT YEAR	\$ 18,276,725	\$ 23,350,879	\$ 23,350,879	\$ 24,360,000
100 311120	TIMBER	11,943	15,000	15,000	3,000
100 311200	REAL PROPERTY-PRIOR YEAR	282,655	465,000	465,000	415,000
100 311310	MOTOR VEHICLE	307,465	300,000	300,000	307,000
100 311315	MOTOR VEHICLE TITLE TAX	3,411,129	3,000,000	3,000,000	3,434,000
100 311320	MOBILE HOME	60,129	39,000	39,000	55,000
100 311340	INTANGIBLE	373,687	355,000	355,000	365,000
100 311391	RAILROAD EQUIP AD VALOREM TAX	28,332	27,000	27,000	28,000
100 311392	HEAVY EQUIPMENT TAX	3,855	2,500	2,500	5,000
100 311420	MOBILE HOMES- PRIOR YEAR	7,738	2,800	2,800	5,000
100 311500	PROPERTY NOT ON DIGEST	168,452	185,000	185,000	95,000
100 311600	R/E TRANSFER	153,684	135,000	135,000	154,000
100 311750	FRANCHISE-CABLE TV	214,826	218,000	218,000	190,000
100 313101	LOST	9,387,711	8,587,170	8,587,170	8,700,000
100 313105	EXCISE TAX	723,570	700,000	700,000	760,000
100 314200	ALCOHOLIC BEVERAGE EXCISE	196,285	185,000	185,000	190,000
100 314600	FIREWORKS EXCISE TAX	826	-	-	-
100 316300	FINANCIAL INSTITUTIONS	64,287	60,000	60,000	67,000
100 319110	INTEREST/PENALTY/FIFA	164,872	190,000	190,000	185,000
<b>TOTAL TAXES</b>		<b>33,838,172</b>	<b>37,817,349</b>	<b>37,817,349</b>	<b>39,318,000</b>
<b>LICENSES &amp; PERMITS</b>					
100 321110	LICENSES-BEER/WINE	37,750	37,000	37,000	38,000
100 321111	APPLICATION FEES-BEER/WINE	2,600	2,600	2,600	2,500
100 322100	BUILDING PERMITS	400,668	605,000	605,000	420,000
100 322110	INSPECTION FEES	50	-	-	-
100 322931	LAND DISTURBING PERMITS	7,935	4,000	4,000	2,000
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>449,003</b>	<b>648,600</b>	<b>648,600</b>	<b>462,500</b>
<b>INTERGOVERNMENTAL</b>					
100 331115	GEMA FED DIRECT	5,480	-	-	-
100 331151	USDA-FOREST SERVICE	5,382	5,800	5,800	5,100
100 331211	LATCF	50,000	-	-	-
100 331250	INDIRECT	20,213	20,000	20,000	18,000
100 333000	FED GOV-PMT IN LIEU TAXES	302,925	295,000	295,000	300,000
100 334114 017	GEMA PERFORMANCE PAR	24,337	22,124	22,124	22,124
100 334119	STATE JUDGES GRANT-JUVENILE CT	40,000	40,000	40,000	40,000
100 334132	ACCG SAFETY GRANT	8,500	8,500	8,500	6,000
100 334133	JUVENILE JUDGE SUPP. GRANT	6,000	6,000	6,000	6,000
100 334320	GA DOT	917,257	895,000	895,000	935,000
100 334320 111	GA DOT	1,136,024	-	-	-
100 334330	VARIOUS GRANTS	2,000	-	-	-
100 335100	HOMEOWNER TAX RELIEF GRANT	1,802,083	-	-	-
100 339001	SRO OFFICER	345,515	325,000	325,000	395,000
100 339002	DRUG COURT REIMBURSEMENT	-	-	-	11,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>4,665,716</b>	<b>1,617,424</b>	<b>1,617,424</b>	<b>1,738,224</b>

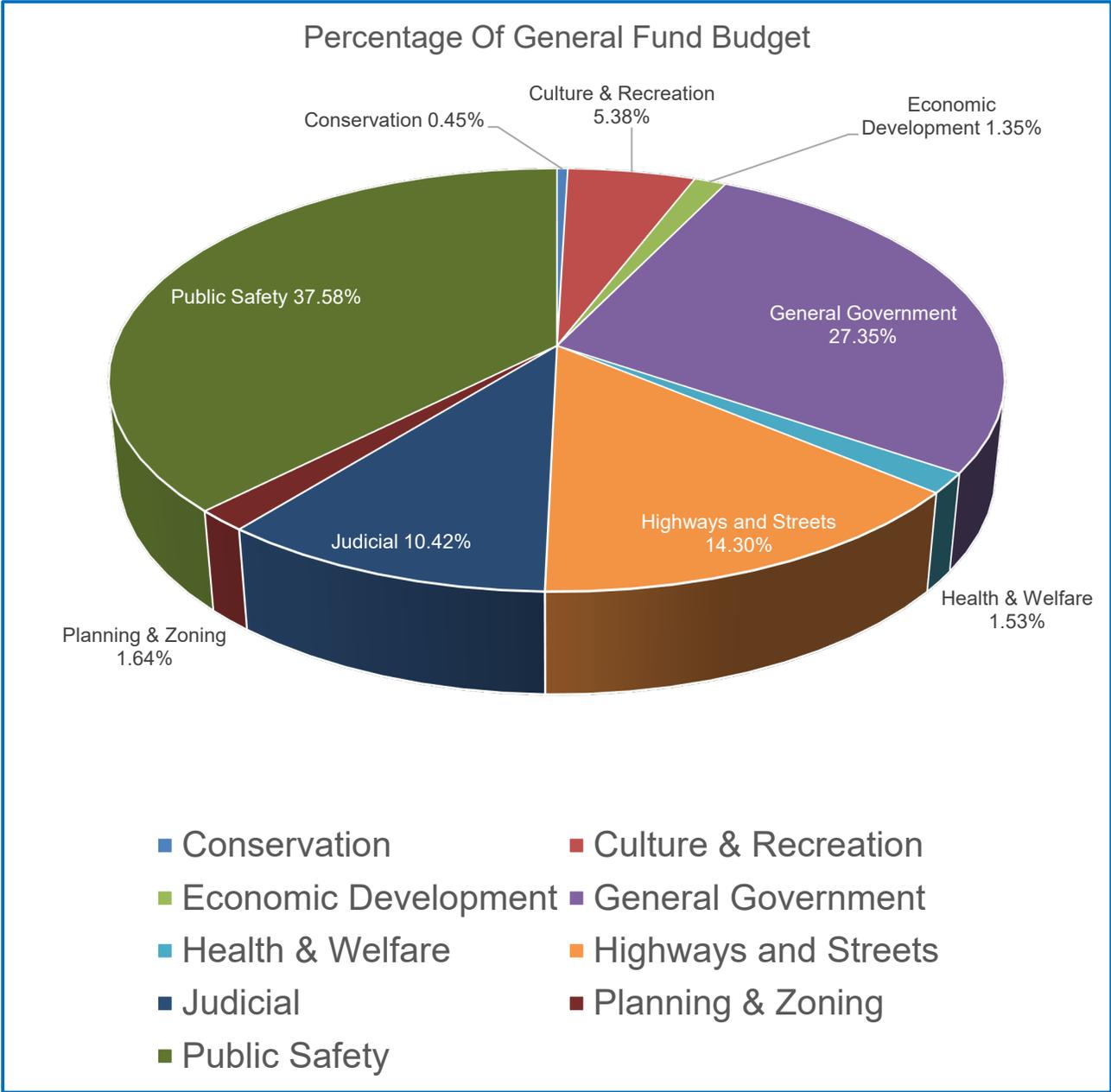
# GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>CHARGES FOR SERVICES</b>					
100 341100	COURT COSTS,FEES, AND CHARGES	102,355	100,000	100,000	100,000
100 341105	VITAL RECORDS-PROBATE COURT	64,910	55,000	55,000	66,000
100 341200	RECORDING FEES	231,948	225,000	225,000	201,000
100 341310	ZONING & VARIANCE FEES	12,250	10,000	10,000	8,500
100 341335	PLAT REVIEW FEES	-	-	-	17,000
100 341390	OTHER	21,377	-	-	17,000
100 341393	CITY OF RESACA-POLICE PROTECT	100,000	100,000	100,000	100,000
100 341400	PRINTING & DUPLICATING SERV	16,342	10,000	10,000	16,000
100 341910	ELECTION QUALIFYING FEES	11,137	-	-	500
100 341911	ELECTIONS-CITIES REIMBURSEMENT	6,364	-	-	5,500
100 341940	COMMISSIONS ON TAX COLLECTIONS	573,832	588,000	588,000	646,300
100 341943	SOC SEC INCENTIVE PMTS-JAIL	12,100	10,000	10,000	14,000
100 341950	RESTITUTION	1,210	500	500	1,000
100 341965	COMMISSIONS-VENDING MACH	-	150	150	-
100 342122	SERVING LEGAL PAPERS,ETC-SHER	25,410	20,000	20,000	24,000
100 342125	CRIMINAL HISTORIES-SHERIFF	800	1,000	1,000	-
100 342126	SEX OFFENDER	450	500	500	250
100 342331	INMATE HOUSING FEES-STATE	630	500	500	300
100 342332	INMATE HOUSING FEE-LOCAL	11,640	10,000	10,000	6,500
100 342902	OTHER CHARGES FOR SERVICES	41	-	-	-
100 343100	STREET REPAIRS	11,625	5,000	5,000	-
100 343101	PAVING SERVICE FEES	164,275	-	226,287	-
100 343102	DRIVEWAY PERMIT FEES	15,230	5,000	5,000	17,000
100 343901	SALE OF PIPE, LUMBER, ETC	34,432	-	-	-
100 343903	SALE OF SCRAP STEEL	4,370	3,000	3,000	800
100 344130	SALE RECYCLING MATERIAL	1,614	-	-	1,700
100 345500	ANIMAL CONTROL FEES	50,625	45,000	45,000	80,000
100 345800	CHILD SUPPORT FEES	2,974	3,000	3,000	2,700
100 346127	SHERIFF-MISCELLANEOUS CHARGES	1,686	1,000	1,000	1,700
100 346901	INDIGENT APPLIC FEE - CLK COURT	8,765	8,000	8,000	6,800
100 346902	CONSERVATION USE ASSESSMENT	730	-	-	-
100 347201	CAMPING FEES-SALACOA	28,419	58,000	58,000	32,000
100 347202	FISHING FEES-SALACOA	2,354	2,000	2,000	2,500
100 347203	SWIMMING FEES - SALACOA	5,189	5,000	5,000	5,000
100 347204	BOAT RENTAL - SALACOA	1,140	1,400	1,400	1,000
100 347401	GATE FEES	14,917	20,000	20,000	15,000
100 347600	PROGRAM FEES	74,108	75,000	75,000	75,000
100 347601	PROGRAM FEES- SALACOA	120	-	-	500
100 347901	CONCESSIONS REVENUE	40,282	42,000	42,000	40,000
100 347902	PICTURES	2,210	3,000	3,000	3,500
100 347905	COMMUNITY ROOM RENTAL	15,108	14,000	14,000	12,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,672,966</b>	<b>1,421,050</b>	<b>1,647,337</b>	<b>1,521,050</b>
<b>FINES AND FORFEITURES</b>					
100 351110	SUPERIOR	296,353	260,000	260,000	245,000
100 351130	MAGISTRATE	155,683	130,000	130,000	164,000
100 351150	JUVENILE	12,527	8,000	8,000	25,000
100 351170	PROBATE COURT	747,758	705,000	705,000	815,000
100 352100	BOND	31,710	17,000	17,000	25,000
<b>TOTAL FINES AND FORFEITURES</b>		<b>1,244,031</b>	<b>1,120,000</b>	<b>1,120,000</b>	<b>1,274,000</b>

# GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>INVESTMENT INCOME</b>					
100 361000	INTEREST REVENUES	364,429	175,000	175,000	225,000
100 361050	INTEREST REVENUE-INVESTMENTS	756,638	675,000	675,000	689,000
100 361100	INTEREST REVENUES-LEASES	15,047	-	-	-
100 363000	UNREALIZED GAIN OR LOSS INVEST	50,755	-	-	-
<b>TOTAL INVESTMENT INCOME</b>		<b>1,186,869</b>	<b>850,000</b>	<b>850,000</b>	<b>914,000</b>
<b>CONTRIBUTIONS</b>					
100 370002	CONTRIBUTIONS-SR CENTER	50	-	-	-
100 370003	CONTRIBUTIONS- SHERIFF	8,000	-	-	-
100 370004	CONTRIBUTIONS-RECREATION	7,500	7,000	12,132	6,000
100 370010	CONTRIBUTIONS-VARIOUS	382	-	-	-
100 370013	CONTRIBUTIONS-ANIMAL CONTROL	880	-	-	750
<b>TOTAL CONTRIBUTIONS</b>		<b>16,812</b>	<b>7,000</b>	<b>12,132</b>	<b>6,750</b>
<b>MISCELLANEOUS</b>					
100 381001	LEASE REVENUE-USDA	75,591	-	-	-
100 381001 112	LEASE REVENUE-USDA	19,746	-	-	-
100 382002	RENT-CELL TOWER	11,187	41,142	41,142	41,428
100 382004	RENT-DFACS BUILDING	316,011	316,000	316,000	316,000
100 382006	RENT-AG	3,997	85,149	85,149	89,196
100 382007	RENT-SIGN	3,000	3,000	3,000	3,000
100 382008	RENT-FOREMOST BUILDING	-	-	-	12,360
100 389002	TELEPHONE COMMISSIONS-SHERIFF	123,990	80,000	80,000	72,000
100 389003	COMMISSARY COMMISSIONS-JAIL	112,373	91,000	91,000	105,000
100 389099	MISCELLANEOUS	14,988	10,000	11,000	13,000
<b>TOTAL MISCELLANEOUS</b>		<b>680,883</b>	<b>626,291</b>	<b>627,291</b>	<b>651,984</b>
<b>OTHER FINANCING SOURCES</b>					
100 391002	OPER. TRANS FROM ROAD PROJECT	2,030,765	2,157,226	2,157,226	2,350,059
100 391003	OPER. TRANSFER IN-JAIL MAINT FUND	86,500	110,000	110,000	118,720
100 391005	OPERATING TRANS IN-LANDFILL EN	100,000	300,000	300,000	75,000
100 391100	OPERATING TRANSFERS IN-OTHER	-	2,000	2,000	2,000
100 392100	SALE OF GENERAL FIXED ASSETS	76,576	50,000	50,000	60,000
100 392200	COMPENSATION FOR LOSS OF GFA	104,083	50,000	50,000	20,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>2,397,925</b>	<b>2,669,226</b>	<b>2,669,226</b>	<b>2,625,779</b>
<b>USE OF RESERVES</b>					
100 391999	TRANSFER IN - FUND BALANCE	-	-	150,917	-
<b>TOTAL USE OF RESERVES</b>		<b>-</b>	<b>-</b>	<b>150,917</b>	<b>-</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 46,152,377</b>	<b>\$ 46,776,940</b>	<b>\$ 47,160,276</b>	<b>\$ 48,512,287</b>

# GENERAL FUND EXPENDITURES



# GENERAL FUND EXPENDITURES

## GENERAL FUND

Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
Non-Departmental	\$ 4,736,967	\$ 5,718,366	\$ 5,687,414	\$ 5,997,937
Bd. of County Commissioners	242,262	278,985	278,985	286,357
County Clerk	102,408	128,146	128,146	138,771
Human Resources	383,338	378,124	378,124	401,877
Probate Court	677,712	685,364	735,364	730,531
Juvenile Court	864,777	888,371	888,371	859,117
Superior Court	409,404	451,072	451,072	413,122
Magistrate Court	742,171	742,199	742,199	782,669
Clerk of Superior Court	985,661	1,032,870	1,032,870	1,063,340
District Attorney	594,828	705,599	710,349	754,430
Finance Department	818,428	883,097	883,097	918,376
Information Technology Dept.	728,602	671,535	671,535	636,590
County Administrator/Attorney	443,597	472,384	472,384	480,865
Bd. of Election & Voter Reg.	357,340	329,549	329,549	384,821
Tax Commissioner	1,114,471	1,162,468	1,162,468	1,210,512
Tax Assessor	1,015,593	1,126,075	1,126,821	1,069,746
Extension Service	176,185	179,110	179,110	186,653
Coroner	89,507	132,275	132,275	147,102
Buildings & Grounds Dept.	1,009,752	1,322,435	1,326,266	1,107,500
Sheriff's Office	9,233,921	9,643,786	9,643,786	10,162,357
County Jail	6,501,866	6,691,434	6,691,434	7,014,773
Emergency Management	327,902	377,853	377,853	391,839
Building and Planning Dept.	357,778	399,656	399,656	416,231
Planning and Zoning Comm.	7,508	9,059	9,059	8,984
Ag Service Center & Livestock	57,330	43,700	43,700	32,050
Animal Control	459,704	460,604	460,604	547,932
Code Compliance	220,795	221,703	221,703	224,853
Public Works Department	6,052,496	6,954,485	7,203,397	6,938,791
Fleet Management	641,344	608,428	608,428	599,734
Public Defenders Office	391,385	436,247	436,247	453,360
Historic Preservation Comm.	1,809	6,667	6,667	6,668
Zoning Administration	156,605	171,832	171,832	136,904
Senior Citizens Center	145,579	153,089	153,089	155,723
Battlefield Parks	41,944	54,739	59,871	45,326
Salacoa Creek Park	213,406	211,344	224,544	210,365
Parks & Recreation Dept.	1,301,450	1,321,234	1,308,034	1,348,761
Geographic Information Office	124,678	-	-	-
<b>TOTAL DEPARTMENTAL</b>	<b>41,730,503</b>	<b>45,053,884</b>	<b>45,336,303</b>	<b>46,264,967</b>

# GENERAL FUND EXPENDITURES

Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>OUTSIDE AGENCIES</b>				
Health Department	405,262	405,262	405,262	405,262
School Nurse Program	68,250	68,250	68,250	68,250
Ambulance Service	13,700	-	-	-
Meals on Wheels	3,276	3,300	3,300	3,300
DFACS	44,563	44,563	44,563	44,563
Calhoun Recreation	500,000	500,000	500,000	500,000
Arts Council	5,000	5,000	5,000	5,000
Fair Association	5,450	5,450	5,450	5,450
Library	295,925	317,920	317,920	330,637
Georgia Forestry Commission	10,842	10,842	10,842	10,842
Airport Authority	168,000	172,000	272,917	653,547
VAC	9,919	9,919	9,919	9,919
Prevent Child Abuse GC, Inc.	5,000	5,000	5,000	5,000
Winners Club	4,550	4,550	4,550	4,550
G. Chambers Resource Ctr.	11,000	11,000	11,000	11,000
5311 Transportation Program	137,655	160,000	160,000	190,000
<b>TOTAL OUTSIDE AGENCIES</b>	<b>1,688,392</b>	<b>1,723,056</b>	<b>1,823,973</b>	<b>2,247,320</b>
<b>TOTAL GENERAL FUND EXP.</b>	<b>43,418,895</b>	<b>46,776,940</b>	<b>47,160,276</b>	<b>48,512,287</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 2,733,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **NON-DEPARTMENTAL**

### ***DEPARTMENT PROFILE***

This department consists of several large expenditures that are not contained in any other departmental budgets including retired employee health insurance premiums, County-wide unemployment insurance, County-wide workers' compensation insurance, and the contingency accounts. In addition, this department also includes property and liability insurance for all County facilities, special project expenses, potential claims and judgements against the County, and indigent burial expenses. Debt payments for the DFACS building and the Plaza are recorded here as well.



**Gordon County Courthouse**

# NON-DEPARTMENTAL

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
100100	512100	GROUP INSURANCE	\$ 63,717	\$ 65,000	\$ 80,069
100100	512600	UNEMPLOYMENT INSURANCE	-	10,000	10,000
100100	512700	WORKERS COMPENSATION	243,022	300,000	315,000
<b>TOTAL PERSONAL SERVICES</b>			<b>306,738</b>	<b>375,000</b>	<b>405,069</b>
<b>PURCHASED SERVICES</b>					
100100	521208	CONTINGENCY	-	90,000	259,189
100100	521210	CONSULTING	7,000	70,000	140,000
100100	523100	INSURANCE, OTHER THAN EMPLOY	586,624	630,900	675,000
100100	523210	COMM.-INTERNET	103,090	130,000	118,000
100100	523220	POSTAGE	354	600	400
100100	523670	BANK TRANSACTION FEES	4,344	2,000	2,400
<b>TOTAL PURCHASED SERVICES</b>			<b>701,412</b>	<b>923,500</b>	<b>1,194,989</b>
<b>SUPPLIES</b>					
100100	531604	SUBSCRIPTION SOFTWARE	27,452	86,400	76,588
100100	531700	OTHER SUPPLIES	598	1,000	500
<b>TOTAL SUPPLIES</b>			<b>28,050</b>	<b>87,400</b>	<b>77,088</b>
<b>CAPITAL OUTLAY</b>					
100100	542500	CO- OTHER	47,342	-	-
<b>TOTAL CAPITAL OUTLAY</b>			<b>47,342</b>	<b>-</b>	<b>-</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>					
100100	562001	AMORTIZATION - INVESTMENTS	(104,535)	(97,325)	(129,664)
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>			<b>(104,535)</b>	<b>(97,325)</b>	<b>(129,664)</b>
<b>OTHER COSTS</b>					
100100	572130	EXCISE TAX PAYMENTS	260,903	325,000	300,000
100100	573000	CLAIMS & JUDGMENTS	-	10,000	10,000
100100	574001	INDIGENT FUNERAL	13,500	18,000	15,000
<b>TOTAL OTHER COSTS</b>			<b>274,403</b>	<b>353,000</b>	<b>325,000</b>
<b>DEBT SERVICE</b>					
100100	581204	115 PRINCIPAL- CAPITAL LEASE	47,305	-	-
100100	581210	PRINCIPAL-DFACS	252,954	265,687	279,060
100100	581211	PRINCIPAL-2015 REVENUE BOND	100,000	100,000	105,000
100100	582204	115 INTEREST- CAPITAL LEASE	2,375	-	-
100100	582210	INTEREST-DFACS	57,963	45,234	31,864
100100	582211	INTEREST-2015 REVENUE BOND	16,385	7,628	11,809
<b>TOTAL DEBT SERVICE</b>			<b>476,982</b>	<b>418,549</b>	<b>427,733</b>

# NON-DEPARTMENTAL

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>TRANSFERS OUT</b>					
100100	611012 E-911 FUND	877,541	1,003,551	1,003,551	1,085,536
100100	611015 FIRE FUND	2,015,107	2,505,164	2,513,164	2,464,124
100100	611030 CRIME VICTIMS ASSISTANCE FUND	113,927	110,552	110,552	112,875
100100	611032 DRUG ABUSE TREATMENT FUND	-	38,975	38,975	35,187
<b>TOTAL TRANSFERS OUT</b>		<b>3,006,575</b>	<b>3,658,242</b>	<b>3,666,242</b>	<b>3,697,722</b>
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 4,736,967</b>	<b>\$ 5,718,366</b>	<b>\$ 5,687,414</b>	<b>\$ 5,997,937</b>

# BOARD OF COUNTY COMMISSIONERS

## DEPARTMENT PROFILE

The Board of County Commissioners is composed of five members elected by the voters through at-large elections for four year staggered terms. The Board, as the County's governing authority, is responsible for establishing policy for County operations, enacting ordinances and resolutions to promote the County's health, safety, and welfare, and approving the annual budget and millage rate which funds the operations of the constitutional officers as well as the departments under the Board's jurisdiction. The Board appoints a County Administrator to supervise the day-to-day operations of the County.



**Gordon County Board of Commissioners**

**(Left to Right) Randy Abernathy, Kurt Sutherland, Chairman Bud Owens, Vice-Chairman Kevin Cunningham, Chad Steward**

# BOARD OF COUNTY COMMISSIONERS

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
400 511100	REGULAR EMPLOYEES SALARIES	\$ (2,782)	\$ -	\$ -	\$ -
400 511900	OTHER PAY	77,561	83,358	83,358	90,237
400 512100	GROUP INSURANCE	69,845	88,617	88,617	97,191
400 512200	FICA CONTRIBUTIONS	5,268	6,568	6,568	6,904
400 512400	RETIREMENT CONTRIBUTIONS	-	1,947	1,947	1,425
<b>TOTAL PERSONAL SERVICES</b>		<b>149,892</b>	<b>180,490</b>	<b>180,490</b>	<b>195,757</b>
<b>PURCHASED SERVICES</b>					
400 521307	OTHER TECHNICAL SERVICES	-	2,145	1,245	-
400 523201	COMM.-TELEPHONE	3,254	3,500	3,500	3,200
400 523220	COMM.-POSTAGE	24	100	100	50
400 523300	ADVERTISING	1,385	3,000	3,000	3,500
400 523400	PRINTING AND BINDING	547	2,000	2,000	600
400 523500	TRAVEL	10,950	16,050	16,050	12,000
400 523601	DUES	54,976	55,000	58,000	55,000
400 523700	EDUCATION AND TRAINING	10,040	12,000	9,000	11,000
<b>TOTAL PURCHASED SERVICES</b>		<b>81,175</b>	<b>93,795</b>	<b>92,895</b>	<b>85,350</b>
<b>SUPPLIES</b>					
400 531101	OFFICE SUPPLIES	-	150	150	150
400 531110	OPERATIONAL SUPPLIES	146	850	850	400
400 531270	GASOLINE/DIESEL	47	600	600	400
400 531300	FOOD	342	1,000	1,000	2,000
400 531400	BOOKS AND PERIODICALS	51	100	100	100
400 531600	SMALL EQUIPMENT	7,316	-	-	300
400 531604	SUBSCRIPTION SOFTWARE	765	-	900	900
400 531700	OTHER SUPPLIES	2,529	2,000	2,000	1,000
<b>TOTAL SUPPLIES</b>		<b>11,196</b>	<b>4,700</b>	<b>5,600</b>	<b>5,250</b>
<b>TOTAL BOARD OF COUNTY COMMISSIONERS</b>		<b>\$ 242,262</b>	<b>\$ 278,985</b>	<b>\$ 278,985</b>	<b>\$ 286,357</b>

# COUNTY CLERK

## *DEPARTMENT PROFILE*

The County Clerk is appointed by and directly responsible for the Board of County Commissioners. This position serves as Clerk to the Board of Commissioners and Record Custodian to the County. The objective of the Gordon County Clerk is to record and maintain minutes and records of all acts, orders, and proceedings of the Board of Commissioners skillfully and precisely. The County Clerk provides administrative support to the Board of Commissioners and serves as part of the County's Executive Team, assisting the Board of Commissioners with day-to-day operations.



Hollis Barton, County Clerk

# COUNTY CLERK

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
402 511100	REGULAR EMPLOYEES SALARIES	\$ 73,534	\$ 77,248	\$ 76,815	\$ 85,899
402 512100	GROUP INSURANCE	11,187	29,539	29,539	32,397
402 512200	FICA CONTRIBUTIONS	5,533	5,909	5,909	6,571
402 512400	RETIREMENT CONTRIBUTIONS	2,268	1,777	2,210	1,374
<b>TOTAL PERSONAL SERVICES</b>		<b>92,522</b>	<b>114,473</b>	<b>114,473</b>	<b>126,241</b>
<b>PURCHASED SERVICES</b>					
402 522320	RENTAL OF EQUIPMENT & VEHICLES	780	150	150	150
402 523201	COMM.-TELEPHONE	540	720	720	720
402 523220	COMM.-POSTAGE	-	250	250	100
402 523400	PRINTING AND BINDING	716	500	400	400
402 523500	TRAVEL	815	2,500	2,285	1,500
402 523601	DUES	271	40	61	45
402 523700	EDUCATION AND TRAINING	1,070	2,000	1,799	1,500
402 523902	CONTRACT LABOR- GENERAL	356	-	-	-
<b>TOTAL PURCHASED SERVICES</b>		<b>4,549</b>	<b>6,160</b>	<b>5,665</b>	<b>4,415</b>
<b>SUPPLIES</b>					
402 531101	OFFICE SUPPLIES	986	800	630	600
402 531104	PRINTER SUPPLIES	-	150	100	100
402 531110	OPERATIONAL SUPPLIES	-	100	79	100
402 531600	SMALL EQUIPMENT	940	-	170	200
402 531604	SUBSCRIPTION SOFTWARE	3,272	6,463	7,014	7,100
402 531700	OTHER SUPPLIES	140	-	15	15
<b>TOTAL SUPPLIES</b>		<b>5,337</b>	<b>7,513</b>	<b>8,008</b>	<b>8,115</b>
<b>TOTAL COUNTY CLERK</b>		<b>\$ 102,408</b>	<b>\$ 128,146</b>	<b>\$ 128,146</b>	<b>\$ 138,771</b>

# **HUMAN RESOURCES/RISK MANAGEMENT**

## ***DEPARTMENT PROFILE***

The Human Resources Department is responsible for recruiting and selecting employees for all County departments and assisting the constitutional officers in their recruitment and selection process. This department also prepares all payroll documents and other required reports, maintains all employee records, administers all employee benefits including health, dental, and retirement, and assists all employees with their benefit questions and concerns. In addition, this department conducts in-house employee training on various topics including safety, retirement, and harassment issues, performs pre-employment and random drug testing, and oversees the County's risk management program and workers' compensation program.



**Don Holley, Human Resources Director**

# HUMAN RESOURCES/RISK MANAGEMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
403	511100 REGULAR EMPLOYEES SALARIES	\$ 173,267	\$ 181,480	\$ 180,694	\$ 186,371
403	512100 GROUP INSURANCE	49,952	42,343	42,343	46,440
403	512200 FICA CONTRIBUTIONS	13,234	13,886	13,886	14,259
403	512400 RETIREMENT CONTRIBUTIONS	5,281	4,174	4,960	2,982
<b>TOTAL PERSONAL SERVICES</b>		<b>241,733</b>	<b>241,883</b>	<b>241,883</b>	<b>250,052</b>
<b>PURCHASED SERVICES</b>					
403	510001 PROFESSIONAL SERVICE	25	-	-	-
403	521307 OTHER TECHNICAL SERVICES	9,626	8,500	8,500	8,500
403	522320 RENTAL OF EQUIPMENT & VEHICLES	1,496	250	250	200
403	523201 COMM.-TELEPHONE	1,036	1,000	1,000	1,175
403	523220 COMM.-POSTAGE	34	100	100	50
403	523300 ADVERTISING	-	100	220	-
403	523400 PRINTING AND BINDING	-	100	100	-
403	523500 TRAVEL	1,617	1,700	1,580	1,500
403	523601 DUES	380	250	250	250
403	523700 EDUCATION AND TRAINING	410	1,500	1,500	1,500
403	523902 CONTRACT LABOR- GENERAL	713	-	-	-
<b>TOTAL PURCHASED SERVICES</b>		<b>15,337</b>	<b>13,500</b>	<b>13,500</b>	<b>13,175</b>
<b>SUPPLIES</b>					
403	531101 OFFICE SUPPLIES	342	1,000	1,000	500
403	531104 PRINTER SUPPLIES	-	200	200	100
403	531110 OPERATIONAL SUPPLIES	151	300	300	300
403	531600 SMALL EQUIPMENT	3,400	4,455	4,455	500
403	531604 SUBSCRIPTION SOFTWARE	122,214	116,536	116,536	137,000
403	531700 OTHER SUPPLIES	161	250	250	250
<b>TOTAL SUPPLIES</b>		<b>126,268</b>	<b>122,741</b>	<b>122,741</b>	<b>138,650</b>
<b>TOTAL HUMAN RESOURCES/RISK MANAGEMENT</b>		<b>\$ 383,338</b>	<b>\$ 378,124</b>	<b>\$ 378,124</b>	<b>\$ 401,877</b>

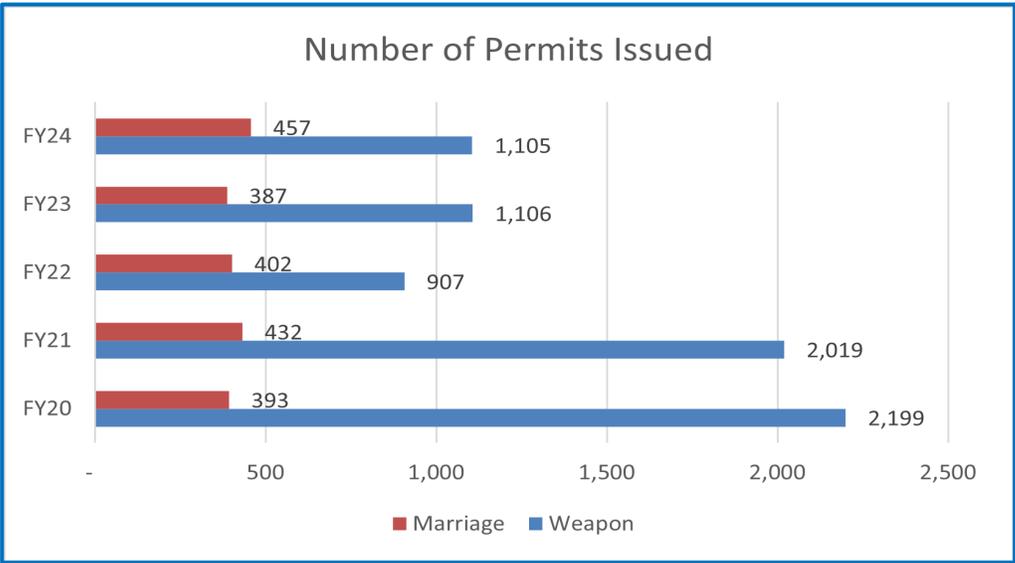
# PROBATE COURT

## DEPARTMENT PROFILE

The voters elect the Judge of the Probate Court for four year terms. The Probate Court is responsible for accepting petitions for probating decedent's estates, the appointment of guardians for minors and incapacitated adults, and other various probate petitions. They issue marriage licenses, weapons carry licenses, fireworks display permits, and a variety of other licences and permits. This elected office is responsible for recording and issuing birth, death, and marriage certificates as the state appointed custodian of vital records for the County. The Probate Court in Gordon County is also responsible for hearing misdemeanor traffic cases, game and fish cases, and misdemeanor marijuana possession cases, and collecting County and state traffic fines. The Probate Judge administers oaths to public officers, files, approves, and records bonds of public officers, and administers estate matters as well.



**Richie Parker, Probate Judge**



# PROBATE COURT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
404	511100 REGULAR EMPLOYEES SALARIES	\$ 402,430	\$ 419,200	\$ 416,427	\$ 443,994
404	512100 GROUP INSURANCE	157,492	143,765	143,765	157,674
404	512200 FICA CONTRIBUTIONS	30,220	31,988	31,988	33,962
404	512400 RETIREMENT CONTRIBUTIONS	8,444	5,995	8,768	4,351
<b>TOTAL PERSONAL SERVICES</b>		<b>598,586</b>	<b>600,948</b>	<b>600,948</b>	<b>639,981</b>
<b>PURCHASED SERVICES</b>					
404	521205 LEGAL	49,492	49,000	49,000	50,000
404	521302 INTERPRETING	690	1,800	1,800	1,800
404	521307-36 OTHER TECHNICAL SERVICES	-	-	50,000	8,000
404	522210 R&M-BUILDINGS	615	1,000	-	-
404	522320 RENTAL OF EQUIPMENT & VEHICLES	283	200	570	570
404	523201 COMM.-TELEPHONE	479	1,000	1,000	250
404	523210 COMM-INTERNET	107	107	107	107
404	523220 COMM.-POSTAGE	4,296	4,000	3,958	5,000
404	523400 PRINTING AND BINDING	1,499	800	-	-
404	523500 TRAVEL	4,292	6,000	5,630	5,200
404	523601 DUES	625	625	625	625
404	523700 EDUCATION AND TRAINING	2,790	3,000	3,000	3,000
<b>TOTAL PURCHASED SERVICES</b>		<b>65,168</b>	<b>67,532</b>	<b>115,690</b>	<b>74,552</b>
<b>SUPPLIES</b>					
404	531101 OFFICE SUPPLIES	3,819	3,700	2,825	2,500
404	531104 PRINTER SUPPLIES	2,803	3,235	2,723	2,800
404	531110 OPERATIONAL SUPPLIES	278	700	151	300
404	531400 BOOKS AND PERIODICALS	480	480	-	-
404	531600 SMALL EQUIPMENT	411	2,000	3,129	500
404	531603 SMALL EQUIPMENT-COMPUTER	1,953	2,500	5,075	5,075
404	531604 SUBSCRIPTION SOFTWARE	3,709	3,769	4,323	4,323
404	531700 OTHER SUPPLIES	505	500	500	500
<b>TOTAL SUPPLIES</b>		<b>13,959</b>	<b>16,884</b>	<b>18,726</b>	<b>15,998</b>
<b>TOTAL PROBATE COURT</b>		<b>\$ 677,712</b>	<b>\$ 685,364</b>	<b>\$ 735,364</b>	<b>\$ 730,531</b>

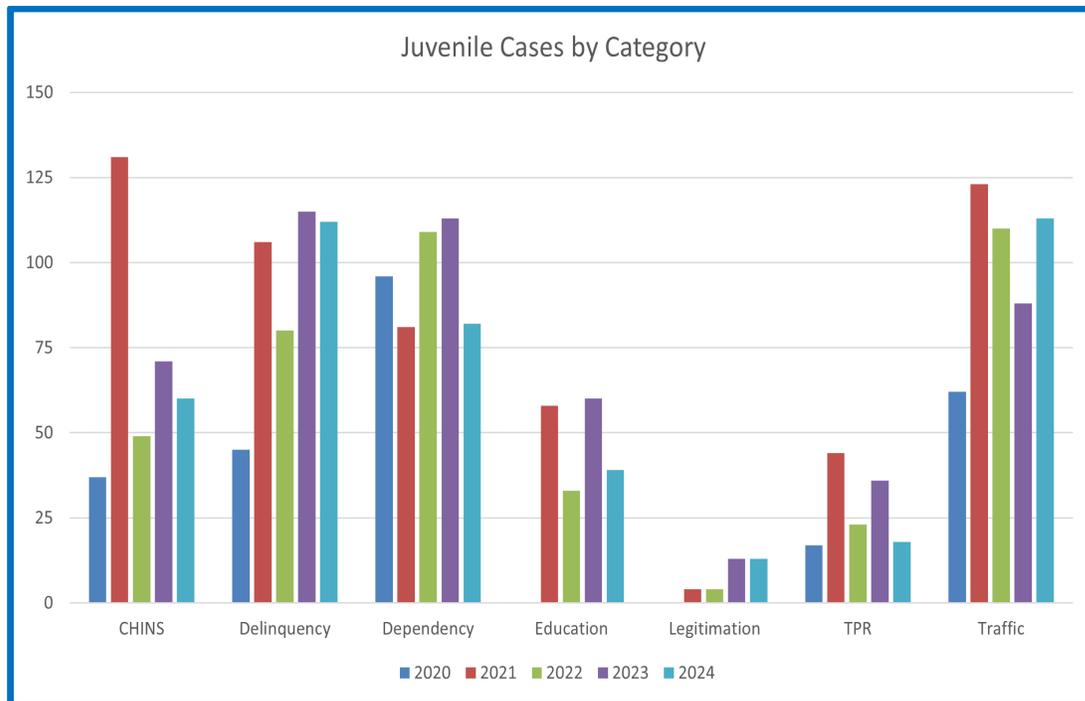
# JUVENILE COURT

## DEPARTMENT PROFILE

The Superior Court appoints the Judge of the Juvenile Court that is a branch of the Superior Court for a four year term. The Juvenile Court is responsible for overseeing cases involving minors, focusing on rehabilitation, public safety and family reunification. They handle juvenile delinquency cases, child abuse and neglect cases, and juvenile traffic offense cases.



**Lorie Moss, Juvenile Court Judge**



# JUVENILE COURT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
405	511100 REGULAR EMPLOYEES SALARIES	\$ 364,917	\$ 393,134	\$ 391,086	\$ 390,808
405	512100 GROUP INSURANCE	203,927	147,696	147,696	161,986
405	512200 FICA CONTRIBUTIONS	27,685	30,057	30,057	29,860
405	512400 RETIREMENT CONTRIBUTIONS	5,952	4,604	6,652	2,983
<b>TOTAL PERSONAL SERVICES</b>		<b>602,480</b>	<b>575,491</b>	<b>575,491</b>	<b>585,637</b>
<b>PURCHASED SERVICES</b>					
405	521206 ATTORNEY-INDIGENT	127,922	175,000	175,000	145,000
405	521301 COURT REPORTING	3,895	2,200	2,200	1,500
405	521302 INTERPRETING	5,372	5,400	5,400	5,400
405	522110 DISPOSAL	580	730	730	-
405	522250 R&M-VEHICLES	35	500	500	100
405	522320 RENTAL OF EQUIPMENT & VEHICLES	436	100	850	900
405	523201 COMM.-TELEPHONE	4,028	4,400	4,400	3,500
405	523210 COMM-INTERNET	2,335	2,400	2,400	2,200
405	523213 TELEVISION	150	-	140	140
405	523220 COMM.-POSTAGE	2,446	2,800	2,800	2,000
405	523300 ADVERTISING	745	550	550	500
405	523400 PRINTING AND BINDING	225	-	90	200
405	523500 TRAVEL	2,899	5,000	5,000	2,800
405	523601 DUES	1,285	1,400	1,400	1,400
405	523602 WITNESS FEES	-	1,000	1,000	500
405	523700 EDUCATION AND TRAINING	1,743	3,500	3,500	3,000
405	523902 CONTRACT LABOR-GENERAL	37,999	57,000	57,000	57,000
405	523905 CONTRACT LABOR-JUDGE PRO TEMP	21,489	16,000	16,000	22,000
<b>TOTAL PURCHASED SERVICES</b>		<b>213,586</b>	<b>277,980</b>	<b>278,960</b>	<b>248,140</b>
<b>SUPPLIES</b>					
405	531101 OFFICE SUPPLIES	5,613	6,000	4,945	3,000
405	531104 PRINTER SUPPLIES	230	600	600	200
405	531105 R&M BLDG SUPPLIES	-	-	75	-
405	531110 OPERATIONAL SUPPLIES	232	2,000	2,000	900
405	531140 JANITORIAL SUPPLIES	657	100	100	140
405	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	250	250	100
405	531210 WATER/SEWER	808	1,400	1,400	850
405	531220 NATURAL GAS	521	650	650	650
405	531230 ELECTRICITY	9,344	10,000	10,000	12,500
405	531270 GASOLINE/DIESEL	213	400	400	400
405	531400 BOOKS AND PERIODICALS	1,074	1,500	1,500	1,200
405	531600 SMALL EQUIPMENT	26,339	2,000	2,000	800
405	531603 SMALL EQUIPMENT-COMPUTERS	1,778	7,300	7,300	2,500
405	531604 SUBSCRIPTION SOFTWARE	1,106	1,500	1,500	1,300
405	531700 OTHER SUPPLIES	796	1,200	1,200	800
<b>TOTAL SUPPLIES</b>		<b>48,711</b>	<b>34,900</b>	<b>33,920</b>	<b>25,340</b>
<b>TOTAL JUVENILE COURT</b>		<b>\$ 864,777</b>	<b>\$ 888,371</b>	<b>\$ 888,371</b>	<b>\$ 859,117</b>

# SUPERIOR COURT

## DEPARTMENT PROFILE

The Superior Court, in the Cherokee Judicial Circuit that consists of Bartow and Gordon Counties, is the highest ranking court in the County with original and general trial jurisdiction. This court has original, exclusive, or concurrent jurisdiction of all civil and criminal cases. Specifically, the Superior Court has exclusive jurisdiction in felony and domestic relations cases, cases concerning title to land, adoptions (except for such authority granted to juvenile courts), and equity cases. The Superior Court judges also conduct probation revocation hearings and validate voter approved bond issues. The Superior Court possesses appellate jurisdiction from judgements of the Probate and Magistrate Courts and this court is empowered to exercise general supervision over all inferior courts and to review and correct their judgements. Gordon County has four Superior Court judges elected to four year terms.



**D. Scott Smith, Superior Court Judge**

# SUPERIOR COURT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
406 511100	REGULAR EMPLOYEES SALARIES	\$ 173,656	\$ 171,764	\$ 171,476	\$ 134,728
406 511900	OTHER PAY	36,734	56,485	56,485	63,392
406 512102	NON COUNTY HEALTH INS	45,551	50,000	50,000	45,000
406 512200	FICA CONTRIBUTIONS	16,150	17,457	17,457	15,148
406 512400	RETIREMENT CONTRIBUTIONS	25,598	24,966	25,254	24,319
<b>TOTAL PERSONAL SERVICES</b>		<b>297,689</b>	<b>320,672</b>	<b>320,672</b>	<b>282,587</b>
<b>PURCHASED SERVICES</b>					
406 521301	COURT REPORTING	9,078	9,000	9,000	9,000
406 521302	INTERPRETING	9,576	7,000	9,000	10,000
406 522230	R&M-MACHINERY	-	-	947	1,000
406 522320	RENTAL OF EQUIPMENT AND VEHICLES	1,440	1,500	1,500	2,000
406 522321	COURT REPORTING EQUIP & RENTAL	1,529	3,000	3,000	3,000
406 523201	COMM.-TELEPHONE	1,707	3,000	3,000	785
406 523220	COMM.-POSTAGE	14	500	500	350
406 523300	ADVERTISING	-	100	505	100
406 523601	DUES	735	1,500	1,500	1,000
406 523602	WITNESS FEES	102	1,000	1,000	1,000
406 523611	GRAND JURY FEES	18,560	16,000	16,000	16,000
406 523612	TRAVERSE JURY FEES	59,600	60,000	60,000	60,000
406 523700	EDUCATION AND TRAINING	49	10,000	7,595	10,000
<b>TOTAL PURCHASED SERVICES</b>		<b>102,389</b>	<b>112,600</b>	<b>113,547</b>	<b>114,235</b>
<b>SUPPLIES</b>					
406 531101	OFFICE SUPPLIES	1,651	1,800	1,800	1,800
406 531102	OFFICE SUPPLIES-COURT REPORTER	684	2,000	2,000	1,000
406 531104	PRINTER SUPPLIES	304	1,200	1,200	1,200
406 531105	R&M BLDG SUPPLIES	64	-	-	-
406 531110	OPERATIONAL SUPPLIES	62	1,500	1,500	1,500
406 531600	SMALL EQUIPMENT	3,012	2,000	1,053	2,000
406 531604	SUBSCRIPTION SOFTWARE	3,263	8,300	8,300	8,300
406 531700	OTHER SUPPLIES	286	1,000	1,000	500
<b>TOTAL SUPPLIES</b>		<b>9,326</b>	<b>17,800</b>	<b>16,853</b>	<b>16,300</b>
<b>TOTAL SUPERIOR COURT</b>		<b>\$ 409,404</b>	<b>\$ 451,072</b>	<b>\$ 451,072</b>	<b>\$ 413,122</b>

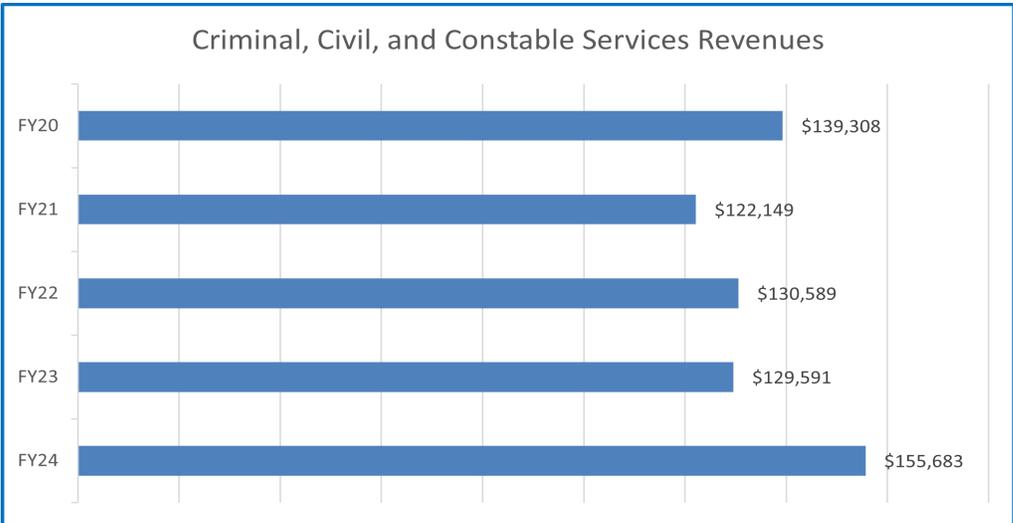
# MAGISTRATE COURT

## DEPARTMENT PROFILE

The voters of Gordon County elect the Chief Magistrate for a four-year term. The Magistrate Court conducts business in both civil and criminal situations. The civil side of Magistrate Court consists of dispossessory filings, civil suit filings (up to \$15,000), garnishments, abandoned motor vehicles & homes, as well as foreclosure filings. Hearings for these matters are held daily. The criminal side of Magistrate Court includes issuing arrest warrants & search warrants for GCSO, CPD, GSP, & GBI. Fire appearance bond hearings are held daily. Arraignments, as well as preliminary hearings for Superior Court are held once every month. Individuals can also apply for pre-warrant applications, modification of bond conditions, and misdemeanor bad check hearings.



**Pat Rasbury, Magistrate Court Judge**



# MAGISTRATE COURT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
407 511100	REGULAR EMPLOYEES SALARIES	\$ 410,707	\$ 444,322	\$ 441,721	\$ 460,302
407 511300	OVERTIME	1,495	1,030	1,030	1,050
407 511900	OTHER PAY	8,057	-	-	15,400
407 512100	GROUP INSURANCE	218,332	177,235	177,235	194,383
407 512200	FICA CONTRIBUTIONS	31,451	34,065	34,065	36,467
407 512400	RETIREMENT CONTRIBUTIONS	6,128	5,947	8,548	4,447
<b>TOTAL PERSONAL SERVICES</b>		<b>676,169</b>	<b>662,599</b>	<b>662,599</b>	<b>712,049</b>
<b>PURCHASED SERVICES</b>					
407 521205	LEGAL	8,250	9,000	9,000	9,000
407 521301	COURT REPORTING	-	200	200	-
407 521302	INTERPRETING	1,418	3,000	3,000	1,500
407 522230	R&M-MACHINERY	-	100	100	-
407 522250	R&M-VEHICLES	7,382	3,500	3,100	1,000
407 522320	RENTAL OF EQUIPMENT & VEHICLES	2,870	1,500	2,900	2,900
407 523201	COMM.-TELEPHONE	4,165	4,300	4,300	3,900
407 523210	COMM-INTERNET	187	200	200	200
407 523220	COMM.-POSTAGE	5,425	4,500	4,500	4,950
407 523300	ADVERTISING	174	500	65	500
407 523400	PRINTING AND BINDING	221	2,000	2,000	750
407 523500	TRAVEL	3,937	5,000	2,900	4,600
407 523601	DUES	522	700	720	700
407 523602	WITNESS FEES	-	250	250	-
407 523700	EDUCATION AND TRAINING	3,370	3,500	5,235	4,000
<b>TOTAL PURCHASED SERVICES</b>		<b>37,921</b>	<b>38,250</b>	<b>38,470</b>	<b>34,000</b>
<b>SUPPLIES</b>					
407 531101	OFFICE SUPPLIES	3,214	5,500	4,492	6,000
407 531104	PRINTER SUPPLIES	-	500	1,382	1,000
407 531105	R&M BLDG SUPPLIES	-	100	100	-
407 531110	OPERATIONAL SUPPLIES	167	500	1,150	395
407 531150	AUTOMOTIVE/MACHINERY SUPPLIES	131	-	-	-
407 531270	GASOLINE/DIESEL	5,606	6,000	5,800	5,800
407 531400	BOOKS AND PERIODICALS	-	450	450	450
407 531600	SMALL EQUIPMENT	3,086	10,000	8,300	3,000
407 531603	SMALL EQUIPMENT-COMPUTERS	945	6,000	5,305	9,500
407 531604	SUBSCRIPTION SOFTWARE	7,980	7,200	7,200	7,200
407 531700	OTHER SUPPLIES	3,777	3,000	3,406	1,000
407 531701	UNIFORMS	3,177	2,100	2,100	2,275
407 531703	SPECIAL GEAR	-	-	1,445	-
<b>TOTAL SUPPLIES</b>		<b>28,081</b>	<b>41,350</b>	<b>41,130</b>	<b>36,620</b>
<b>TOTAL MAGISTRATE COURT</b>		<b>\$ 742,171</b>	<b>\$ 742,199</b>	<b>\$ 742,199</b>	<b>\$ 782,669</b>

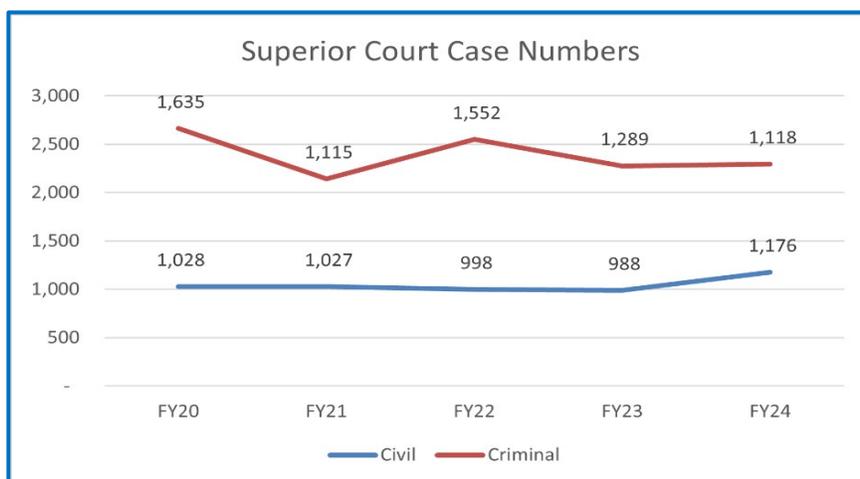
# CLERK OF SUPERIOR COURT

## DEPARTMENT PROFILE

The Clerk of Superior Court is an elected position that is voted on by the citizens of Gordon County. The Clerk's office is responsible for filing and maintaining several records. Some of these records include; civil divorce/annulments, adoptions, name changes, habeas corpus, suits for damages, garnishments, repossessions, criminal cases and warrants, liens, military discharges, trade names and UCCs (Uniform Commercial Code). The Clerk's office is also responsible for recording all real estate transactions such as warranty deeds, quit claim deeds, security deeds, assignments, right-of-way deeds, easements, power of attorney and property plats. In addition to record keeping, the office collects child support payments, probation fine payments, intangible taxes and transfer taxes. Lastly, this department is also responsible for the issuance of notaries, jury management, keeps election ballots for proper statute time, provides administration assistance for the Board of Equalization and assists the general public with obtaining court records.



**Grant Walraven, Clerk of Superior Court**



# CLERK OF SUPERIOR COURT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
408	511100 REGULAR EMPLOYEES SALARIES	\$ 485,971	\$ 540,336	\$ 536,534	\$ 556,869
408	512100 GROUP INSURANCE	259,996	232,382	232,382	254,866
408	512200 FICA CONTRIBUTIONS	36,423	41,330	41,330	42,921
408	512400 RETIREMENT CONTRIBUTIONS	9,887	9,028	12,830	7,254
<b>TOTAL PERSONAL SERVICES</b>		<b>792,276</b>	<b>823,076</b>	<b>823,076</b>	<b>861,910</b>
<b>PURCHASED SERVICES</b>					
408	521101 PROFESSIONAL SERVICES	63,621	-	-	-
408	521305 DATA PROCESSING	1,279	-	-	-
408	522320 RENTAL OF EQUIPMENT & VEHICLES	1,164	1,500	1,500	750
408	523201 COMM.-TELEPHONE	960	1,500	1,500	300
408	523210 COMM-INTERNET	109	120	120	120
408	523220 COMM.-POSTAGE	11,477	12,000	11,800	12,000
408	523220-35 COMM.-POSTAGE - BOE	239	700	700	700
408	523300 ADVERTISING	260	400	600	400
408	523300-35 ADVERTISING - BOE	-	200	200	200
408	523400 PRINTING AND BINDING	5,659	9,000	9,000	9,000
408	523400-35 PRINTING AND BINDING - BOE	636	300	300	300
408	523500 TRAVEL	3,976	7,000	7,000	6,000
408	523500-35 TRAVEL - BOE	180	2,000	1,600	2,000
408	523601 DUES	825	825	1,125	1,325
408	523700 EDUCATION AND TRAINING	750	3,500	3,500	2,500
408	523700-35 EDUCATION AND TRAINING - BOE	714	714	1,114	1,000
<b>TOTAL PURCHASED SERVICES</b>		<b>91,848</b>	<b>39,759</b>	<b>40,059</b>	<b>36,595</b>
<b>SUPPLIES</b>					
408	531101 OFFICE SUPPLIES	5,242	7,000	7,000	6,000
408	531101-35 OFFICE SUPPLIES - BOE	-	300	300	300
408	531104 PRINTER SUPPLIES	5,374	7,000	7,000	6,000
408	531110 OPERATIONAL SUPPLIES	98	1,500	1,000	300
408	531400 BOOKS AND PERIODICALS	9,122	10,500	9,500	10,500
408	531600 SMALL EQUIPMENT	1,478	2,500	3,500	2,500
408	531604 SUBSCRIPTION SOFTWARE	76,254	138,235	133,435	138,235
408	531700 OTHER SUPPLIES	3,969	3,000	8,000	1,000
<b>TOTAL SUPPLIES</b>		<b>101,536</b>	<b>170,035</b>	<b>169,735</b>	<b>164,835</b>
<b>TOTAL CLERK OF SUPERIOR COURT</b>		<b>\$ 985,661</b>	<b>\$ 1,032,870</b>	<b>\$ 1,032,870</b>	<b>\$ 1,063,340</b>

## **DISTRICT ATTORNEY**

### ***DEPARTMENT PROFILE***

The District Attorney is elected by the voters of the Cherokee Judicial Circuit, that consists of Bartow and Gordon Counties, for four year terms. The District Attorney represents the state in all criminal cases in Superior Court and in all cases taken up from the Superior Court to the Court of Appeals and the Supreme Court. The District Attorney advises grand juries in relation to matters of law, prepares indictments or presentments when requested by the grand jury, prosecutes all indictable offenses, argues criminal cases on appeal, and assists the attorney general when certain prosecutions are moved to a U.S. District Court. The District Attorney also supervises the county's Victim – Witness Assistance Program.



**Erle J. Newton, III, District Attorney**

# DISTRICT ATTORNEY

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
409 511100	REGULAR EMPLOYEES SALARIES	\$ 215,808	\$ 196,134	\$ 192,943	\$ 228,187
409 511900	OTHER PAY	143,182	239,165	239,165	220,842
409 512100	GROUP INSURANCE	86,060	103,387	103,387	129,589
409 512102	NON COUNTY HEALTH INSURANCE	40,710	42,366	42,366	42,516
409 512200	FICA CONTRIBUTIONS	26,480	33,518	33,518	34,821
409 512400	RETIREMENT CONTRIBUTIONS	5,160	4,425	7,616	3,593
409 512401	NON COUNTY RETIREMENT	36,311	38,000	38,000	45,448
<b>TOTAL PERSONAL SERVICES</b>		<b>553,712</b>	<b>656,995</b>	<b>656,995</b>	<b>704,996</b>
<b>PURCHASED SERVICES</b>					
409 521301	COURT REPORTING	-	300	300	300
409 522250	R&M-VEHICLES	2,726	300	300	300
409 522320	RENTAL OF EQUIPMENT & VEHICLES	3,992	2,000	2,000	3,700
409 523201	COMM.-TELEPHONE	6,442	7,500	7,500	4,900
409 523210	COMM.-INTERNET	134	134	134	134
409 523220	COMM.-POSTAGE	1,498	2,500	2,500	2,500
409 523300	ADVERTISING	1,089	500	855	500
409 523400	PRINTING AND BINDING	4,175	4,500	4,500	4,500
409 523500	TRAVEL	3,024	4,000	4,000	4,000
409 523601	DUES	2,379	1,500	1,500	1,500
409 523603	EXPERT WITNESS FEES	-	-	3,750	-
409 523700	EDUCATION AND TRAINING	996	2,000	2,000	2,000
<b>TOTAL PURCHASED SERVICES</b>		<b>26,455</b>	<b>25,234</b>	<b>29,339</b>	<b>24,334</b>
<b>SUPPLIES</b>					
409 531101	OFFICE SUPPLIES	4,046	6,700	5,870	5,800
409 531104	PRINTER SUPPLIES	1,112	800	1,630	1,500
409 531110	OPERATIONAL SUPPLIES	131	300	300	500
409 531150	AUTOMOTIVE/MACHINERY SUPPLIES	180	400	400	400
409 531270	GASOLINE/DIESEL	235	1,670	1,670	3,000
409 531400	BOOKS AND PERIODICALS	1,831	1,500	1,500	1,900
409 531600	SMALL EQUIPMENT	5,508	6,500	7,145	5,800
409 531603	SMALL EQUIPMENT-COMPUTERS	-	4,500	4,500	5,200
409 531604	SUBSCRIPTION SOFTWARE	300	-	-	-
409 531700	OTHER SUPPLIES	1,318	1,000	1,000	1,000
<b>TOTAL SUPPLIES</b>		<b>14,662</b>	<b>23,370</b>	<b>24,015</b>	<b>25,100</b>
<b>TOTAL DISTRICT ATTORNEY</b>		<b>\$ 594,828</b>	<b>\$ 705,599</b>	<b>\$ 710,349</b>	<b>\$ 754,430</b>

# FINANCE DEPARTMENT

## *DEPARTMENT PROFILE*

The Finance Department administers the County's financial record keeping and reporting systems, including decision support, research and planning. Financial planning is performed to assure fiscal responsibility and quality bond ratings. Financial assets are managed, including cash, investments and disbursements. Quarterly financial reports are prepared, as well as the Annual Comprehensive Financial Report and Annual Budget. Monitoring the annual budget, maintaining and adjusting the general ledger, as well as maintaining and updating fixed asset records are performed.

The Finance department prepares, or assists in preparation, financial reports required by federal, state, and other regulatory agencies, and ensures compliance with all financial related legal requirements, principles and procedures. The Finance Department is also responsible for all purchasing functions, such as processing requisitions, issuing and maintaining the purchase order and encumbrance system, ensuring adherence to County-issued contracts, developing specifications and soliciting for bids and proposals for various purchases in accordance with legal and economic requirements to ensure fair and open competition, and maintaining vendor relations. In addition, this department is in charge of the records retention program that provides for the security, maintenance, retrieval, archival, and disposition of records for all County departments in accordance with state guidelines.



**Andrea K. Bramlett, Director of Finance**

# FINANCE DEPARTMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
410 511100	REGULAR EMPLOYEES SALARIES	\$ 477,637	\$ 504,185	\$ 501,270	\$ 538,151
410 512100	GROUP INSURANCE	146,128	160,500	160,500	176,029
410 512200	FICA CONTRIBUTIONS	36,050	38,566	38,566	41,164
410 512400	RETIREMENT CONTRIBUTIONS	15,467	11,596	14,511	8,610
<b>TOTAL PERSONAL SERVICES</b>		<b>675,282</b>	<b>714,847</b>	<b>714,847</b>	<b>763,954</b>
<b>PURCHASED SERVICES</b>					
410 521202	AUDITING FEES	52,746	58,000	58,000	57,912
410 521210	CONSULTING	12,925	16,500	16,500	13,500
410 522110	DISPOSAL	4,839	5,500	5,500	2,160
410 522230	R&M-MACHINERY	250	500	500	-
410 522320	RENTAL OF EQUIPMENT & VEHICLES	2,207	500	500	500
410 523201	COMM.-TELEPHONE	1,651	1,900	1,900	1,400
410 523210	COMM.-INTERNET	718	900	900	900
410 523220	COMM.-POSTAGE	3,156	3,500	3,500	3,700
410 523300	ADVERTISING	660	1,000	1,000	800
410 523400	PRINTING AND BINDING	350	1,000	1,000	1,000
410 523500	TRAVEL	1,642	4,600	4,600	2,500
410 523601	DUES	830	1,600	1,600	2,000
410 523700	EDUCATION AND TRAINING	5,815	7,000	7,000	3,500
410 523800	LICENSES	100	-	-	100
<b>TOTAL PURCHASED SERVICES</b>		<b>87,889</b>	<b>102,500</b>	<b>102,500</b>	<b>89,972</b>
<b>SUPPLIES</b>					
410 531101	OFFICE SUPPLIES	1,504	1,750	1,750	1,500
410 531110	OPERATIONAL SUPPLIES	1,293	2,200	2,200	1,800
410 531400	BOOKS AND PERIODICALS	250	500	500	650
410 531600	SMALL EQUIPMENT	1,170	500	500	500
410 531603	SMALL EQUIP-COMPUTERS/SOFTWARE	160	5,000	5,000	3,200
410 531604	SUBSCRIPTION SOFTWARE	50,190	55,000	55,000	56,000
410 531700	OTHER SUPPLIES	689	800	800	800
<b>TOTAL SUPPLIES</b>		<b>55,256</b>	<b>65,750</b>	<b>65,750</b>	<b>64,450</b>
<b>TOTAL FINANCE DEPARTMENT</b>		<b>\$ 818,428</b>	<b>\$ 883,097</b>	<b>\$ 883,097</b>	<b>\$ 918,376</b>

# **INFORMATION TECHNOLOGY DEPARTMENT**

## ***DEPARTMENT PROFILE***

The Information Technology Department is responsible for the acquisition, implementation, and maintenance of the County's Local Area Network (LAN), Wide Area Network (WAN), and wireless networks. They maintains 40 virtual servers, over 350 desktop and laptop computers, multi-building security camera system, network electronics, and other related items such as printers. The IT Department also maintains the County's high speed Internet connection, all County software including e-mail, voice-mail, back-ups, court programs, and network security software as well as two websites, an inmate information site, all social media services, the County-wide VOIP telephone system, and the court video system.



**Tim Cochran, Information Technology Director**

# INFORMATION TECHNOLOGY DEPARTMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
411 511100	REGULAR EMPLOYEES SALARIES	\$ 176,786	\$ 186,226	\$ 184,980	\$ 200,315
411 511300	OVERTIME	600	1,442	1,442	1,470
411 512100	GROUP INSURANCE	86,219	71,882	71,882	78,837
411 512200	FICA CONTRIBUTIONS	13,360	14,355	14,355	15,435
411 512400	RETIREMENT CONTRIBUTIONS	4,600	4,316	5,562	3,229
<b>TOTAL PERSONAL SERVICES</b>		<b>281,566</b>	<b>278,221</b>	<b>278,221</b>	<b>299,286</b>
<b>PURCHASED SERVICES</b>					
411 521210	CONSULTING	12,646	15,000	15,000	5,000
411 521307	OTHER TECHNICAL SERVICES	25,613	-	-	-
411 522250	R&M-VEHICLES	1,043	750	750	500
411 523201	COMM.-TELEPHONE	3,905	4,200	4,200	4,000
411 523220	COMM.-POSTAGE	38	50	50	50
411 523500	TRAVEL	303	-	-	-
411 523650	PERSONAL PROPERTY TAX FEES	726	750	750	400
411 523700	EDUCATION AND TRAINING	824	500	500	500
<b>TOTAL PURCHASED SERVICES</b>		<b>45,097</b>	<b>21,250</b>	<b>21,250</b>	<b>10,450</b>
<b>SUPPLIES</b>					
411 531101	OFFICE SUPPLIES	775	800	799	500
411 531104	PRINTER SUPPLIES	-	200	200	-
411 531110	OPERATIONAL SUPPLIES	5,257	3,000	8,000	8,000
411 531150	AUTOMOTIVE/MACHINERY SUPPLIES	443	500	500	250
411 531270	GASOLINE/DIESEL	454	500	500	500
411 531600	SMALL EQUIPMENT	30,572	30,000	25,000	15,000
411 531604	SUBSCRIPTION SOFTWARE	626	350	350	400
411 531700	OTHER SUPPLIES				
<b>TOTAL SUPPLIES</b>		<b>258,724</b>	<b>286,180</b>	<b>286,179</b>	<b>276,650</b>
<b>CAPITAL OUTLAY</b>					
411 543100	C.O. INTANGIBLES	29,346	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>29,346</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
411 581200	PRINCIPAL-CAPITAL LEASE-HEADER	33,173	34,230	34,230	-
411 581204	PRINCIPAL- CAPITAL LEASE	27,562	-	-	-
411 581212	PRINCIPAL - VERISTOR	49,734	49,958	49,958	49,598
411 582200	INTEREST-CAPITAL LEASE-HEADER	2,148	1,091	1,091	-
411 582204	INTEREST- CAPITAL LEASE	422	-	-	-
411 582212	INTEREST - VERISTOR	830	605	606	606
<b>TOTAL DEBT SERVICE</b>		<b>113,869</b>	<b>85,884</b>	<b>85,885</b>	<b>50,204</b>
<b>TOTAL INFORMATION TECHNOLOGY DEPARTMENT</b>		<b>\$ 728,602</b>	<b>\$ 671,535</b>	<b>\$ 671,535</b>	<b>\$ 636,590</b>

# COUNTY ADMINISTRATOR

## *DEPARTMENT PROFILE*

The County Administrator is appointed by and directly responsible to the Board of County Commissioners. This position supervises the daily operations of thirteen departments and coordinates the activities among those departments, elected officials, and outside agencies. The County Administrator implements Board policy, serves as the hiring authority of all department directors under the Board's jurisdiction, is the final authority on preparation of the annual budget and bi-monthly commission agendas, and oversees grant applications and grant administration. This department also responds to citizen complaints that cannot be resolved by department directors, informs the Board of the County's financial condition, monitors and ensures that all departments are complying with personnel policies, and attends all County Commission meetings.



**James F. Ledbetter**  
**County Administrator**

# COUNTY ADMINISTRATOR

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
413	511100 REGULAR EMPLOYEES SALARIES	\$ 310,026	\$ 352,247	\$ 351,040	\$ 370,839
413	511900 OTHER PAY	12,000	12,000	12,000	-
413	512100 GROUP INSURANCE	71,927	59,078	59,078	64,794
413	512200 FICA CONTRIBUTIONS	21,731	27,870	27,870	28,373
413	512400 RETIREMENT CONTRIBUTIONS	9,289	7,439	8,646	5,259
<b>TOTAL PERSONAL SERVICES</b>		<b>424,972</b>	<b>458,634</b>	<b>458,634</b>	<b>469,265</b>
<b>PURCHASED SERVICES</b>					
413	521205 LEGAL	565	-	-	-
413	522250 R&M-VEHICLES	33	100	100	100
413	522320 RENTAL OF EQUIPMENT & VEHICLES	2,003	300	300	400
413	523201 COMM.-TELEPHONE	1,457	1,500	1,500	1,400
413	523220 COMM.-POSTAGE	328	100	100	100
413	523300 ADVERTISING	-	100	100	-
413	523500 TRAVEL	1,619	2,000	2,000	2,000
413	523601 DUES	1,081	900	900	900
413	523700 EDUCATION AND TRAINING	4,974	4,000	4,000	3,000
413	523902 CONTRACT LABOR- GENERAL	1,069	-	-	-
<b>TOTAL PURCHASED SERVICES</b>		<b>13,129</b>	<b>9,000</b>	<b>9,000</b>	<b>7,900</b>
<b>SUPPLIES</b>					
413	531101 OFFICE SUPPLIES	892	1,150	1,150	500
413	531104 PRINTER SUPPLIES	-	150	150	100
413	531270 GASOLINE/DIESEL	558	800	800	900
413	531300 FOOD	223	250	250	1,000
413	531600 SMALL EQUIPMENT	3,524	2,200	2,200	1,000
413	531700 OTHER SUPPLIES	299	200	200	200
<b>TOTAL SUPPLIES</b>		<b>5,496</b>	<b>4,750</b>	<b>4,750</b>	<b>3,700</b>
<b>TOTAL COUNTY ADMINISTRATOR</b>		<b>\$ 443,597</b>	<b>\$ 472,384</b>	<b>\$ 472,384</b>	<b>\$ 480,865</b>

# **BOARD OF ELECTIONS & VOTER REGISTRATION**

## ***DEPARTMENT PROFILE***

The Board of Elections & Voter Registration consists of five members, all of which are appointed by the Board of County Commissioners. One serves as the Chair, two represent the Republican Party, and two represent the Democratic Party for four-year terms. The Board prepares and conducts all county, state, and federal elections, as well as elections for the cities of Calhoun, Fairmount, Plainville, and Resaca. The main objectives of the office include: maintain an accurate voter registration list for Gordon County, conduct fair and legal elections, ensure that all eligible citizens are given an opportunity to register to vote, cast a ballot, and have their ballot accurately counted, and promote public confidence by conducting elections in an efficient and transparent manner.



**Shea Hicks, Elections Director**

# BOARD OF ELECTIONS & VOTER REGISTRATION

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
414 511100	REGULAR EMPLOYEES SALARIES	\$ 180,802	\$ 193,693	\$ 192,867	\$ 240,775
414 511300	OVERTIME	4,651	7,210	7,210	4,725
414 512100	GROUP INSURANCE	71,927	59,078	59,078	64,794
414 512200	FICA CONTRIBUTIONS	13,974	13,799	13,799	18,779
414 512400	RETIREMENT CONTRIBUTIONS	3,532	2,784	3,610	2,018
<b>TOTAL PERSONAL SERVICES</b>		<b>274,886</b>	<b>276,564</b>	<b>276,564</b>	<b>331,091</b>
<b>PURCHASED SERVICES</b>					
414 521205	LEGAL	735	-	-	-
414 522210	R&M-BUILDINGS	300	-	-	-
414 522230	R&M-MACHINERY	8,351	11,000	7,625	9,000
414 522310	RENTAL OF LAND & BUILDINGS	18,000	-	-	-
414 522320	RENTAL OF EQUIPMENT & VEHICLES	2,887	2,000	2,000	3,500
414 523201	COMM.-TELEPHONE	419	650	650	750
414 523220	COMM.-POSTAGE	27,168	9,500	9,500	10,500
414 523300	ADVERTISING	2,672	2,500	2,500	2,500
414 523400	PRINTING AND BINDING	9,004	14,000	13,890	13,000
414 523500	TRAVEL	910	1,500	1,500	2,700
414 523601	DUES	135	135	135	280
414 523700	EDUCATION AND TRAINING	1,060	-	-	2,600
<b>TOTAL PURCHASED SERVICES</b>		<b>71,640</b>	<b>41,285</b>	<b>37,800</b>	<b>44,830</b>
<b>SUPPLIES</b>					
414 531101	OFFICE SUPPLIES	803	2,000	2,000	1,500
414 531104	PRINTER SUPPLIES	-	500	500	-
414 531110	OPERATIONAL SUPPLIES	3,789	4,000	4,000	4,000
414 531270	GASOLINE/DIESEL	110	-	110	600
414 531600	SMALL EQUIPMENT	5,360	-	3,375	-
414 531603	SMALL EQUIPMENT-COMPUTERS	-	1,600	1,600	-
414 531604	SUBSCRIPTION SOFTWARE	-	1,300	1,300	1,300
414 531700	OTHER SUPPLIES	752	1,800	1,800	1,500
414 531708	VOTER REGISTRATION DRIVE	-	500	500	-
<b>TOTAL SUPPLIES</b>		<b>10,814</b>	<b>11,700</b>	<b>15,185</b>	<b>8,900</b>
<b>TOTAL ELECTIONS &amp; VOTER REGISTRATION</b>		<b>\$ 357,340</b>	<b>\$ 329,549</b>	<b>\$ 329,549</b>	<b>\$ 384,821</b>

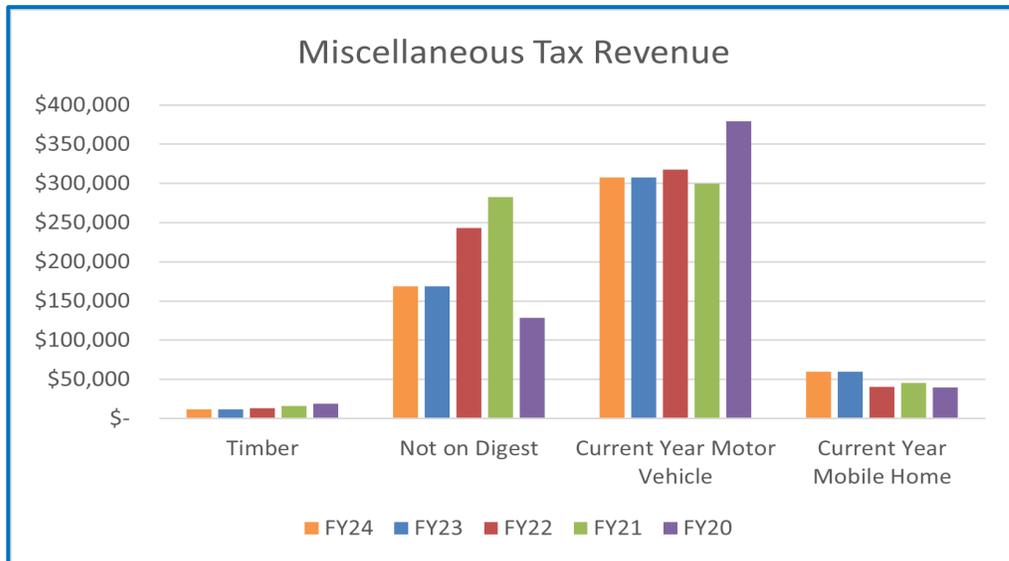
# TAX COMMISSIONER

## DEPARTMENT PROFILE

The Tax Commissioner is elected by the voters for four year terms. The Tax Commissioner is responsible for mailing out approximately 32,000 property tax bills and 90,000 motor vehicle tag pre-bills to County residents and collecting all County and County Board of Education property taxes. This elected official is also responsible for receiving property tax exemption applications, issuing executions against delinquent taxpayers, selling County and city motor vehicle license plates, and transferring vehicle titles.



**Scott Clements, Tax Commissioner**



# TAX COMMISSIONER

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
415 511100	REGULAR EMPLOYEES SALARIES	\$ 568,847	\$ 649,041	\$ 643,661	\$ 656,166
415 511300	OVERTIME	123	3,090	3,090	3,150
415 512100	GROUP INSURANCE	330,702	317,069	317,069	347,746
415 512200	FICA CONTRIBUTIONS	41,705	49,880	49,880	50,430
415 512400	RETIREMENT CONTRIBUTIONS	9,729	7,988	13,368	5,347
<b>TOTAL PERSONAL SERVICES</b>		<b>951,106</b>	<b>1,027,068</b>	<b>1,027,068</b>	<b>1,062,839</b>
<b>PURCHASED SERVICES</b>					
415 521202	AUDITING FEES	10,199	8,500	8,027	10,668
415 521210	CONSULTING	35,000	-	5,773	500
415 521305	DATA PROCESSING	6,085	-	-	-
415 522320	RENTAL OF EQUIPMENT & VEHICLES	236	250	250	250
415 523201	COMM.-TELEPHONE	1,756	3,000	3,000	850
415 523220	COMM.-POSTAGE	33,170	36,000	57,850	62,785
415 523300	ADVERTISING	-	5,000	2,700	5,000
415 523400	PRINTING AND BINDING	34,310	35,000	13,150	13,150
415 523500	TRAVEL	786	3,500	1,000	1,100
415 523601	DUES	825	850	850	850
415 523700	EDUCATION AND TRAINING	460	2,000	500	500
<b>TOTAL PURCHASED SERVICES</b>		<b>122,827</b>	<b>94,100</b>	<b>93,100</b>	<b>95,653</b>
<b>SUPPLIES</b>					
415 531101	OFFICE SUPPLIES	3,159	3,500	2,500	3,500
415 531104	PRINTER SUPPLIES	7,182	5,000	5,820	3,820
415 531110	OPERATIONAL SUPPLIES	346	450	450	450
415 531400	BOOKS AND PERIODICALS	51	100	100	100
415 531600	SMALL EQUIPMENT	2,996	1,200	4,480	3,500
415 531603	SMALL EQUIPMENT-COMPUTERS	10,551	3,600	1,500	13,200
415 531604	SUBSCRIPTION SOFTWARE	15,782	26,700	26,700	26,700
415 531700	OTHER SUPPLIES	471	750	750	750
<b>TOTAL SUPPLIES</b>		<b>40,538</b>	<b>41,300</b>	<b>42,300</b>	<b>52,020</b>
<b>TOTAL TAX COMMISSIONER</b>		<b>\$ 1,114,471</b>	<b>\$ 1,162,468</b>	<b>\$ 1,162,468</b>	<b>\$ 1,210,512</b>

# TAX ASSESSOR DEPARTMENT PROFILE

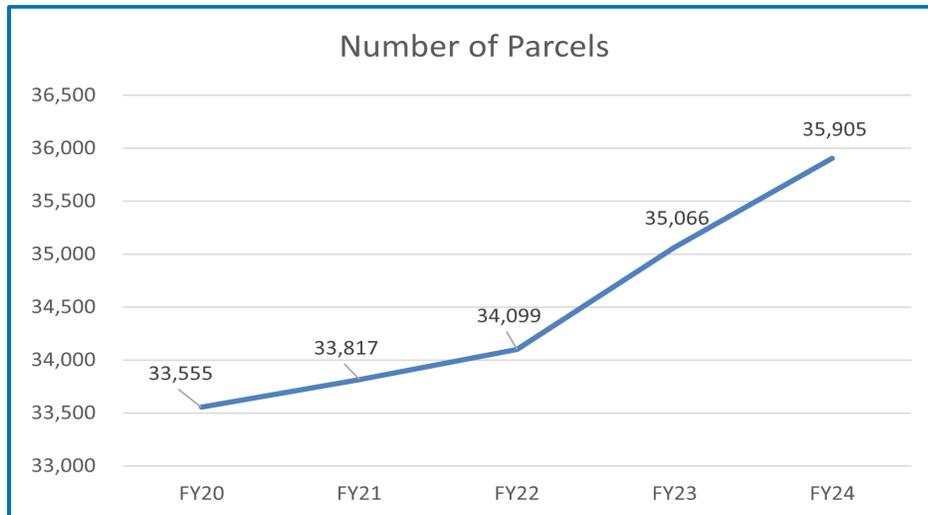
The Gordon County Board of Tax Assessors is appointed by the Board of County Commissioners. The Board of Tax Assessors is responsible for hiring the Chief Appraiser, Deputy Chief Appraiser, and all other staff inside the Tax Assessors Office. The Chief Appraiser and his/her staff are responsible for the following:

- Determining what property in the County is subject to taxation.
- Preparing the annual property tax assessments.
- Preparing the annual tax digest.
- Examining and correcting errors in all real and personal property.
- Ensuring all property is returned at a fair valuation.
- Hearing appeals regarding property tax valuations.
- Maintaining County tax and map records
- Inspecting mobile homes
- Assisting in any other task assigned by the Board of Assessors.

These tasks are to be performed while providing prompt, courteous, and professional services to the citizens of Gordon County as well as adhering to policies and procedures set forth by the Gordon County Board of Assessors, Georgia Department of Revenue, and Georgia Department of Audits & Accounts.



**Ashley Bailey**  
**Chief Appraiser**



# TAX ASSESSOR

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
416 511100	REGULAR EMPLOYEES SALARIES	\$ 435,734	\$ 552,141	\$ 548,327	\$ 484,262
416 511300	OVERTIME	-	1,545	1,545	1,575
416 512100	GROUP INSURANCE	224,112	249,117	249,117	240,823
416 512200	FICA CONTRIBUTIONS	32,749	42,351	42,351	37,161
416 512400	RETIREMENT CONTRIBUTIONS	10,972	12,004	15,818	7,258
<b>TOTAL PERSONAL SERVICES</b>		<b>703,566</b>	<b>857,158</b>	<b>857,158</b>	<b>771,079</b>
<b>PURCHASED SERVICES</b>					
416 521205	LEGAL	51,698	-	746	-
416 521210	CONSULTING	45,846	52,500	45,650	95,000
416 521306	MAPPING	-	24,517	24,517	24,517
416 522210	R&M-BUILDINGS	1,284	200	1,655	-
416 522250	R&M-VEHICLES	3,015	2,000	1,753	1,400
416 522320	RENTAL OF EQUIPMENT & VEHICLES	364	1,300	1,300	600
416 523201	COMM.-TELEPHONE	8,279	10,300	10,300	8,000
416 523220	COMM.-POSTAGE	22,609	25,000	23,911	25,000
416 523300	ADVERTISING	1,128	1,000	1,000	1,000
416 523400	PRINTING AND BINDING	199	1,000	1,000	800
416 523500	TRAVEL	18,111	20,000	19,800	15,000
416 523601	DUES	8,059	3,000	2,495	3,000
416 523670	BANK TRANSACTION FEES	91	-	-	-
416 523700	EDUCATION AND TRAINING	7,265	12,000	11,200	8,000
<b>TOTAL PURCHASED SERVICES</b>		<b>167,948</b>	<b>152,817</b>	<b>145,327</b>	<b>182,317</b>
<b>SUPPLIES</b>					
416 531101	OFFICE SUPPLIES	2,369	5,000	3,620	3,000
416 531104	PRINTER SUPPLIES	168	1,000	1,000	1,000
416 531105	R&M BLDG SUPPLIES	2,203	2,500	1,045	-
416 531110	OPERATIONAL SUPPLIES	138	1,000	1,484	1,000
416 531150	AUTOMOTIVE/MACHINERY SUPPLIES	1,982	2,000	2,247	250
416 531270	GASOLINE/DIESEL	3,542	5,000	5,000	5,500
416 531400	BOOKS AND PERIODICALS	2,304	2,000	2,000	2,000
416 531600	SMALL EQUIPMENT	14,751	9,000	10,700	7,000
416 531604	SUBSCRIPTION SOFTWARE	59,713	86,000	94,094	94,000
416 531700	OTHER SUPPLIES	1,727	1,000	1,546	1,000
416 531701	UNIFORMS	1,561	1,600	1,600	1,600
<b>TOTAL SUPPLIES</b>		<b>90,459</b>	<b>116,100</b>	<b>124,336</b>	<b>116,350</b>
<b>CAPITAL OUTLAY</b>					
416 542200	C.O.-VEHICLES	53,620	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>53,620</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TAX ASSESSOR</b>		<b>\$ 1,015,593</b>	<b>\$ 1,126,075</b>	<b>\$ 1,126,821</b>	<b>\$ 1,069,746</b>

# **EXTENSION SERVICE & PAVILLION**

## ***DEPARTMENT PROFILE***

This department, under the direction of University of Georgia Extension, distributes updated agricultural research material to local agricultural producers, farmers, and homeowners, assists them with their particular soil, insect, and disease problems, performs pesticide license education, and supervises the state-owned Northwest Georgia Livestock Pavilion. This department also administers the 4-H Youth Development Program, the Family and Consumer Science Program which consists of food safety and nutrition, and the Agriculture and Natural Resource Program which consists of agricultural waste management and environmental issues, horticultural programs, and agricultural awareness. The County contributes utility expenses and performs building and ground maintenance to this state-owned facility.



***NW Georgia Livestock Pavilion***

## EXTENSION SERVICE & PAVILLION

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
417 511100	REGULAR EMPLOYEES SALARIES	\$ 105,004	\$ 109,118	\$ 108,032	\$ 113,501
417 511900	OTHER PAY	13,950	12,804	12,804	8,640
417 512100	GROUP INSURANCE	8,670	9,007	9,007	14,043
417 512200	FICA CONTRIBUTIONS	845	795	1,881	9,342
417 512400	RETIREMENT CONTRIBUTIONS	13,859	14,646	14,646	574
417 512401	RETIREMENT-AG EXT. TEACHERS	-	-	-	15,378
<b>TOTAL PERSONAL SERVICES</b>		<b>150,628</b>	<b>155,010</b>	<b>155,010</b>	<b>161,478</b>
<b>PURCHASED SERVICES</b>					
417 522250	R&M-VEHICLES	133	1,000	1,000	1,000
417 522320	RENTAL OF EQUIPMENT & VEHICLES	7,309	2,000	2,000	900
417 523201	COMM.-TELEPHONE	2,012	100	100	200
417 523210	COMM.-INTERNET	2,129	2,200	2,200	2,200
417 523300	ADVERTISING	416	-	-	-
417 523500	TRAVEL	1,082	1,250	1,250	2,000
417 523601	DUES	255	300	300	300
417 523700	EDUCATION AND TRAINING	410	1,100	1,100	1,200
<b>TOTAL PURCHASED SERVICES</b>		<b>13,746</b>	<b>7,950</b>	<b>7,950</b>	<b>7,800</b>
<b>SUPPLIES</b>					
417 531101	OFFICE SUPPLIES	913	2,250	2,205	2,250
417 531104	PRINTER SUPPLIES	111	1,000	1,000	200
417 531140	JANITORIAL SUPPLIES	-	1,000	1,000	1,000
417 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	1,000	1,000	1,000
417 531210	WATER/SEWER	4,684	5,000	5,000	5,000
417 531230	ELECTRICITY	1,437	2,500	2,500	2,500
417 531240	BOTTLED GAS	1,689	1,500	1,500	2,000
417 531270	GASOLINE/DIESEL	326	1,300	1,300	1,500
417 531600	SMALL EQUIPMENT	2,586	600	600	1,825
417 531700	OTHER SUPPLIES	65	-	45	100
<b>TOTAL SUPPLIES</b>		<b>11,811</b>	<b>16,150</b>	<b>16,150</b>	<b>17,375</b>
<b>TOTAL EXTENSION SERVICE</b>		<b>\$ 176,185</b>	<b>\$ 179,110</b>	<b>\$ 179,110</b>	<b>\$ 186,653</b>

# **CORONER**

## ***DEPARTMENT PROFILE***

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



**Nick Blalock, Coroner**

# CORONER

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
418 511100	REGULAR EMPLOYEES SALARIES	\$ 44,958	\$ 63,977	\$ 63,977	\$ 65,051
418 512100	GROUP INSURANCE	14,190	12,804	12,804	32,397
418 512200	FICA CONTRIBUTIONS	3,438	4,894	4,894	4,976
<b>TOTAL PERSONAL SERVICES</b>		<b>62,586</b>	<b>81,675</b>	<b>81,675</b>	<b>102,424</b>
<b>PURCHASED SERVICES</b>					
418 521221	MEDICAL EXAMINER	-	750	750	750
418 521320	TRANSPORTS	8,350	10,000	10,000	10,000
418 522250	R&M-VEHICLES	482	4,000	4,000	4,000
418 523080	INQUESTS	-	1,000	1,000	1,000
418 523201	COMM.-TELEPHONE	2,888	2,400	2,400	4,400
418 523220	COMM.-POSTAGE	132	400	400	400
418 523500	TRAVEL	432	1,500	1,578	1,578
418 523601	DUES	971	750	750	750
418 523700	EDUCATION AND TRAINING	720	3,000	3,000	3,000
<b>TOTAL PURCHASED SERVICES</b>		<b>13,975</b>	<b>23,800</b>	<b>23,878</b>	<b>25,878</b>
<b>SUPPLIES</b>					
418 531101	OFFICE SUPPLIES	361	1,000	922	500
418 531104	PRINTER SUPPLIES	410	200	200	200
418 531110	OPERATIONAL SUPPLIES	7,209	10,000	9,865	7,500
418 531150	AUTOMOTIVE/MACHINERY SUPPLIES	57	4,000	4,000	500
418 531270	GASOLINE/DIESEL	2,119	5,000	5,000	3,500
418 531400	BOOKS AND PERIODICALS	-	500	500	500
418 531600	SMALL EQUIPMENT	2,417	4,000	4,000	4,000
418 531604	SUBSCRIPTION SOFTWARE	-	-	75	-
418 531700	OTHER SUPPLIES	163	450	450	450
418 531701	UNIFORMS	212	500	500	500
418 531702	SHOES/BOOTS	-	150	210	150
<b>TOTAL SUPPLIES</b>		<b>12,947</b>	<b>25,800</b>	<b>25,722</b>	<b>17,800</b>
<b>OTHER COSTS</b>					
418 574002	UNCLAIMED BODIES-CREMATATION	-	1,000	1,000	1,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL CORONER</b>		<b>\$ 89,507</b>	<b>\$ 132,275</b>	<b>\$ 132,275</b>	<b>\$ 147,102</b>

# **BUILDINGS & GROUNDS DEPARTMENT**

## ***DEPARTMENT PROFILE***

The Buildings & Grounds Department has the responsibility of maintaining approximately 40 county-owned buildings, keeping all interior areas clean, ordering housekeeping material and supplies, and performing mowing and landscaping duties for all County facilities. This department is also responsible for resolving building related complaints, conducting minor renovation projects to County facilities as needed, assisting with major renovation projects, and assisting all departments with transporting public records to and from records retention.



**Jeff Champion**  
**Building and Grounds Director**

# BUILDINGS & GROUNDS DEPARTMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
419 511100	REGULAR EMPLOYEES SALARIES	\$ 190,289	\$ 201,115	\$ 199,422	\$ 209,621
419 512100	GROUP INSURANCE	183,642	118,157	118,157	129,588
419 512200	FICA CONTRIBUTIONS	14,100	15,387	15,387	16,037
419 512400	RETIREMENT CONTRIBUTIONS	5,093	4,626	6,319	3,354
<b>TOTAL PERSONAL SERVICES</b>		<b>393,124</b>	<b>339,285</b>	<b>339,285</b>	<b>358,600</b>
<b>PURCHASED SERVICES</b>					
419 522110	DISPOSAL	3,308	3,500	3,500	4,400
419 522133	JANITORIAL SERVICES	48,560	93,300	93,300	109,400
419 522140	LAWN CARE	40,373	50,000	50,000	43,000
419 522201	R&M-SITE IMPROVEMENTS	4,728	7,000	7,000	7,000
419 522210	R&M-BUILDINGS	220,000	490,000	493,831	250,000
419 522230	R&M-MACHINERY	-	1,750	1,750	1,750
419 522250	R&M-VEHICLES	2,045	1,000	1,445	2,000
419 522290	EXTERMINATING	7,446	9,000	9,000	9,000
419 522320	RENTAL OF EQUIPMENT & VEHICLES	10,948	13,500	13,500	13,500
419 523201	COMM.-TELEPHONE	1,296	2,000	2,000	2,000
419 523210	COMM.-INTERNET	718	850	850	850
419 523213	TELEVISION	84	-	-	-
419 523300	ADVERTISING	-	500	55	500
<b>TOTAL PURCHASED SERVICES</b>		<b>339,507</b>	<b>672,400</b>	<b>676,231</b>	<b>443,400</b>
<b>SUPPLIES</b>					
419 531101	OFFICE SUPPLIES	-	250	-	-
419 531105	R&M BLDG SUPPLIES	22,543	20,000	22,000	25,000
419 531106	R&M SITE IMPROV. SUPPLIES	3,963	4,000	4,000	4,000
419 531110	OPERATIONAL SUPPLIES	1,213	2,500	2,500	2,500
419 531140	JANITORIAL SUPPLIES	16,923	20,000	20,000	22,000
419 531150	AUTOMOTIVE/MACHINERY SUPPLIES	914	1,000	1,000	1,000
419 531210	WATER/SEWER	17,125	20,000	20,000	17,500
419 531220	NATURAL GAS	17,618	21,000	21,000	19,500
419 531230	ELECTRICITY	187,161	200,000	200,000	194,000
419 531240	BOTTLED GAS	1,753	2,000	2,400	2,000
419 531270	GASOLINE/DIESEL	3,932	6,000	6,000	6,000
419 531600	SMALL EQUIPMENT	3,305	10,000	10,000	10,000
419 531700	OTHER SUPPLIES	611	3,000	850	1,000
419 531701	UNIFORMS	-	500	500	500
419 531702	SHOES/BOOTS	60	500	500	500
<b>TOTAL SUPPLIES</b>		<b>277,121</b>	<b>310,750</b>	<b>310,750</b>	<b>305,500</b>
<b>TOTAL BUILDINGS &amp; GROUNDS DEPARTMENT</b>		<b>\$ 1,009,752</b>	<b>\$ 1,322,435</b>	<b>\$ 1,326,266</b>	<b>\$ 1,107,500</b>

# SHERIFF'S OFFICE

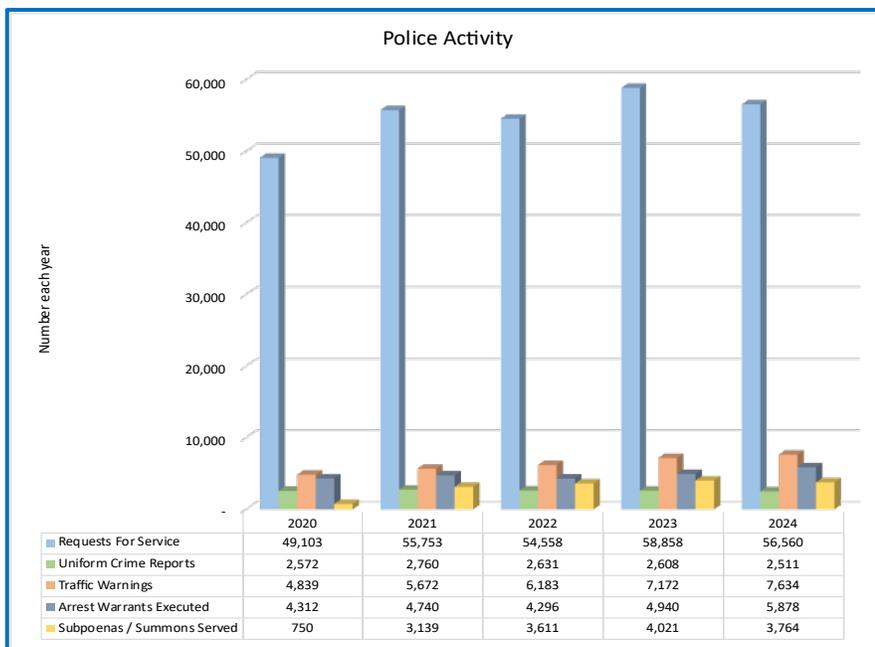
## DEPARTMENT PROFILE

The voters elect the Sheriff, who is a Constitutional Officer, every four years. The Sheriff's Office consists of two Bureaus: Enforcement and Judicial. The Enforcement Bureau is composed of the Patrol and Detective Divisions, and special units such as School Resources and K9 teams. The Sheriff's Office is responsible for the enforcement of all State and County laws for the protection of lives and property of the people of Gordon County. Additionally, the Sheriff provides security and enforcement services for the Superior, Probate, and Juvenile Courts, executes warrants, writs and civil process from all of the Courts, patrols all County neighborhoods and roads, investigates crimes and arrests and prosecutes offenders, responds to natural disasters such as major storms, manages a community roads clean-up program in which trash is removed from roadways annually, monitors sex offenders as required by state law, provides security services for the county schools through the School Resource Officer program in partnership with the County Schools System, transports inmates and prisoners to and from other facilities statewide, and provides transport services for psychiatric patients as required by state law.

Beginning in the 2024 school year, the Sheriff is introducing the CHAMPS (*Choosing Healthy Activities and Methods Promoting Safety*) Program into the County Schools in partnership with the Board of Education. This program, sponsored by the Georgia Sheriff's Association, provides classroom instruction by a specially trained deputy sheriff for 5<sup>th</sup> graders in substance abuse awareness, internet safety, bullying, firearms safety, ATV safety, and a host of other areas to prepare students for a successful life.



**Mitch Ralston, Sheriff**



# SHERIFF'S OFFICE

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
420	511100 REGULAR EMPLOYEES SALARIES	\$ 5,039,169	\$ 5,386,177	\$ 5,352,080	\$ 5,610,998
420	511300 OVERTIME	482,641	501,806	501,806	561,550
420	512100 GROUP INSURANCE	2,177,537	2,185,323	2,185,323	2,429,281
420	512200 FICA CONTRIBUTIONS	413,885	450,431	450,431	468,375
420	512400 RETIREMENT CONTRIBUTIONS	120,920	127,942	162,039	93,746
<b>TOTAL PERSONAL SERVICES</b>		<b>8,234,151</b>	<b>8,651,679</b>	<b>8,651,679</b>	<b>9,163,950</b>
<b>PURCHASED SERVICES</b>					
420	521205 LEGAL	240	-	-	-
420	521220 MEDICAL	-	500	500	500
420	512229 K9 PROGRAM	1,898	4,880	4,880	4,880
420	521307 OTHER TECHNICAL SERVICES	600	1,200	1,200	1,200
420	522210 R&M-BUILDINGS	1,024	1,756	2,449	1,756
420	522230 R&M-MACHINERY	158	-	-	-
420	522250 R&M-VEHICLES	162,380	165,000	140,400	141,000
420	522320 RENTAL OF EQUIPMENT & VEHICLES	3,927	4,100	4,100	4,100
420	523019 TOWING SERVICES	2,385	1,500	1,500	1,500
420	523201 COMM.-TELEPHONE	36,368	44,971	44,971	44,971
420	523210 COMM-INTERNET	1,815	1,800	1,800	1,800
420	523213 TELEVISION	4,697	4,704	4,704	4,704
420	523220 COMM.-POSTAGE	1,128	1,500	1,500	1,500
420	523300 ADVERTISING	1,780	2,925	2,925	2,925
420	523400 PRINTING AND BINDING	2,494	2,700	3,380	2,680
420	523500 TRAVEL	17,808	20,000	20,000	20,000
420	523601 DUES	2,100	2,620	2,810	2,620
420	523700 EDUCATION AND TRAINING	4,635	10,000	9,810	10,000
<b>TOTAL PURCHASED SERVICES</b>		<b>245,437</b>	<b>270,156</b>	<b>246,929</b>	<b>246,136</b>

# SHERIFF'S OFFICE

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>SUPPLIES</b>					
420	531101 OFFICE SUPPLIES	9,093	12,000	12,000	12,000
420	531104 PRINTER SUPPLIES	6,155	6,200	6,200	6,200
420	531105 R&M BLDG SUPPLIES	477	1,756	1,663	1,756
420	531110 OPERATIONAL SUPPLIES	12,273	20,000	18,100	20,000
420	531140 JANITORIAL SUPPLIES	451	1,000	1,000	1,000
420	531150 AUTOMOTIVE/MACHINERY SUPPLIES	17,436	15,500	39,500	39,500
420	531151 WATER/SEWER	22,068	14,000	14,000	16,500
420	531220 NATURAL GAS	8,469	8,500	8,500	10,600
420	531230 ELECTRICITY	37,605	38,500	38,500	42,447
420	531270 GASOLINE/DIESEL	308,421	292,294	292,294	292,294
420	531400 BOOKS AND PERIODICALS	-	200	473	473
420	531600 SMALL EQUIPMENT	97,946	81,873	69,273	72,773
420	531603 SMALL EQUIPMENT-COMPUTERS	184	4,000	4,000	4,000
420	531604 SUBSCRIPTION SOFTWARE	71,029	72,980	85,580	88,380
420	531700 OTHER SUPPLIES	30,541	21,800	25,747	13,000
420	531701 UNIFORMS	43,995	52,618	52,618	52,618
420	531702 SHOES/BOOTS	7,663	12,480	12,480	12,480
420	531703 SPECIAL GEAR	32,591	30,320	27,320	30,320
420	531707 RECOGNITION/AWARDS	4,677	3,732	3,732	3,732
<b>TOTAL SUPPLIES</b>		<b>711,074</b>	<b>689,753</b>	<b>712,980</b>	<b>720,073</b>
420	571110 LOCAL GOVT TRAINING REIMB	11,060	-	-	-
<b>TOTAL OTHER COSTS</b>		<b>11,060</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
420	581300 PRINCIPAL-OTHER DEBT	28,542	29,422	29,422	30,320
420	582300 INTEREST-OTHER DEBT	3,657	2,776	2,776	1,878
<b>TOTAL DEBT SERVICE</b>		<b>32,198</b>	<b>32,198</b>	<b>32,198</b>	<b>32,198</b>
<b>TOTAL SHERIFF'S OFFICE</b>		<b>\$ 9,233,921</b>	<b>\$ 9,643,786</b>	<b>\$ 9,643,786</b>	<b>\$ 10,162,357</b>

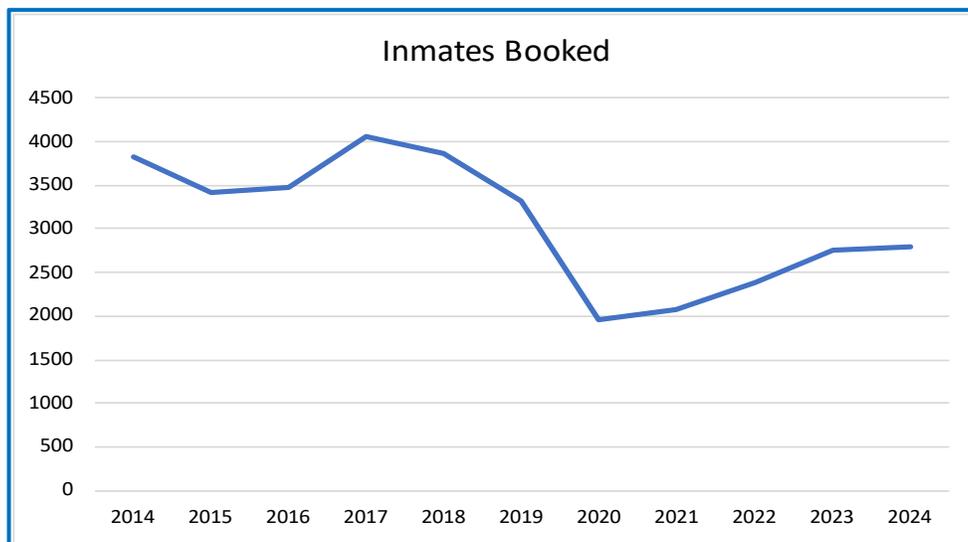
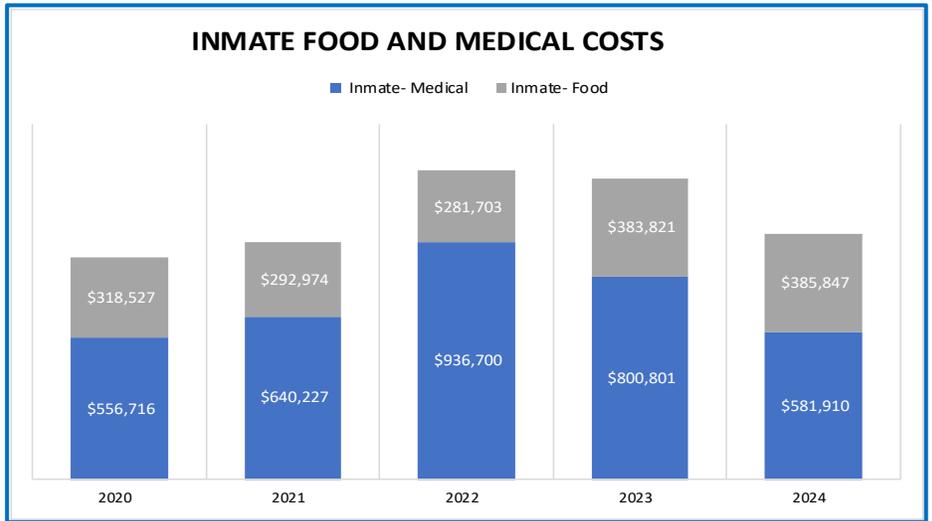
# COUNTY JAIL

## DEPARTMENT PROFILE

The Sheriff, elected every four years as a Constitutional Officer, is responsible for the maintenance and operation of the County Jail. The 376 bed jail is primarily a holding facility for arrested persons awaiting trial, and persons who have been convicted of state offenses, sentenced, and are awaiting transfer to the Department of Corrections. The Jail also holds persons convicted of certain misdemeanor offences and who've received sentences of 12 months or less, and State Probation violators who are in fact state prisoners but who are sentenced to 12 months or less for technical offenses. Juvenile offenders are not held in the jail. The Jail Division maintains all records of arrested persons .



**Mitch Ralston, Sheriff**



# COUNTY JAIL

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
421 511100	REGULAR EMPLOYEES SALARIES	\$ 2,119,651	\$ 2,316,698	\$ 2,297,443	\$ 2,480,880
421 511300	OVERTIME	375,202	371,315	371,315	378,525
421 512100	GROUP INSURANCE	1,036,417	1,154,402	1,154,402	1,305,136
421 512200	FICA CONTRIBUTIONS	187,421	205,633	205,633	218,745
421 512400	RETIREMENT CONTRIBUTIONS	57,632	61,823	81,078	45,748
<b>TOTAL PERSONAL SERVICES</b>		<b>3,776,323</b>	<b>4,109,871</b>	<b>4,109,871</b>	<b>4,429,034</b>
<b>PURCHASED SERVICES</b>					
421 521220	MEDICAL	300	1,500	1,500	600
421 521222	MEDICAL-INMATES	581,910	750,000	750,000	750,000
421 521307	OTHER TECHNICAL SERVICES	6,745	1,000	4,000	5,000
421 522110	DISPOSAL	9,365	8,500	8,500	9,000
421 522210	R&M-BUILDINGS	143,225	200,000	194,000	200,000
421 522230	R&M-MACHINERY	27,370	25,000	20,000	15,000
421 522250	R&M-VEHICLES	4,806	15,000	22,000	20,000
421 522290	EXTERMINATING	2,840	2,500	2,500	2,500
421 522320	RENTAL OF EQUIPMENT & VEHICLES	4,199	5,200	5,200	5,300
421 523010	INMATE FOOD SERVICES	366,847	475,545	475,545	475,000
421 523201	COMM.-TELEPHONE	1,693	3,300	3,300	3,800
421 523213	TELEVISION	2,470	2,500	2,500	2,900
421 523220	COMM.-POSTAGE	444	400	400	400
421 523500	TRAVEL	3,733	6,000	6,000	6,000
421 523700	EDUCATION AND TRAINING	2,419	4,000	3,888	3,000
<b>TOTAL PURCHASED SERVICES</b>		<b>1,158,366</b>	<b>1,500,445</b>	<b>1,499,333</b>	<b>1,498,500</b>

# COUNTY JAIL

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>SUPPLIES</b>					
421	531101 OFFICE SUPPLIES	8,957	9,000	9,000	11,000
421	531104 PRINTER SUPPLIES	8,166	8,000	8,000	8,000
421	531105 R&M BLDG SUPPLIES	36,550	50,000	50,000	60,000
421	531110 OPERATIONAL SUPPLIES	16,613	20,000	13,145	13,000
421	531117 PRISONER SUPPLIES	33,632	32,000	32,000	32,000
421	531140 JANITORIAL SUPPLIES	57,967	70,000	70,000	75,000
421	531150 AUTOMOTIVE/MACHINERY SUPPLIES	3,667	5,500	7,500	8,000
421	531210 WATER/SEWER	197,370	150,000	150,000	145,000
421	531220 NATURAL GAS	17,742	20,000	20,000	20,000
421	531230 ELECTRICITY	135,537	145,000	145,000	150,000
421	531270 GASOLINE/DIESEL	5,832	10,000	10,000	5,000
421	531400 BOOKS AND PERIODICALS	-	-	112	-
421	531600 SMALL EQUIPMENT	28,943	20,000	25,855	30,000
421	531603 SMALL EQUIP- COMPUTERS/ SOFTWARE	12,924	20,000	28,500	20,000
421	531604 SUBSCRIPTION SOFTWARE	19,454	23,000	23,314	28,000
421	531700 OTHER SUPPLIES	3,962	5,000	5,000	6,000
421	531701 UNIFORMS	16,427	30,000	21,000	15,000
421	531702 SHOES/BOOTS	4,409	8,000	6,500	4,000
421	531703 SPECIAL GEAR	235	2,000	3,686	3,000
421	531707 RECOGNITION/AWARDS	190	-	-	-
<b>TOTAL SUPPLIES</b>		<b>608,577</b>	<b>627,500</b>	<b>628,612</b>	<b>633,000</b>
<b>CAPITAL OUTLAY</b>					
421	542100 C.O.-MACHINERY & EQUIP.	505,830	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>505,830</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
421	581300 PRINCIPAL-OTHER DEBT	400,000	410,000	410,000	420,000
421	582300 INTEREST-OTHER DEBT	52,771	43,618	43,618	34,239
<b>TOTAL DEBT SERVICE</b>		<b>452,771</b>	<b>453,618</b>	<b>453,618</b>	<b>454,239</b>
<b>TOTAL COUNTY JAIL</b>		<b>\$ 6,501,866</b>	<b>\$ 6,691,434</b>	<b>\$ 6,691,434</b>	<b>\$ 7,014,773</b>

# EMERGENCY MANAGEMENT

## *DEPARTMENT PROFILE*

The Emergency Management Department, under the direction of the EMA Director, is responsible for mitigating, preparing, responding to, and recovering from natural and manmade hazards. This department also assigns home address numbers, maintains and updates the County's local emergency operations plan, conducts a variety of training for public safety agencies, maintains the County-wide public safety communication system, and performs community services such as disaster preparedness seminars for school and civic organizations.



**Courtney Taylor, EMA Director**

# EMERGENCY MANAGEMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
423	511100 REGULAR EMPLOYEES SALARIES	\$ 132,590	\$ 139,565	\$ 138,721	\$ 156,937
423	512100 GROUP INSURANCE	33,931	59,078	59,078	64,795
423	512200 FICA CONTRIBUTIONS	9,946	10,677	10,677	12,006
423	512400 RETIREMENT CONTRIBUTIONS	4,087	3,210	4,054	2,511
<b>TOTAL PERSONAL SERVICES</b>		<b>180,554</b>	<b>212,530</b>	<b>212,530</b>	<b>236,249</b>
<b>PURCHASED SERVICES</b>					
423	522110 DISPOSAL	180	180	180	180
423	522210 R&M-BUILDINGS	422	-	-	-
423	522230 R&M-MACHINERY	58,469	60,134	60,134	70,769
423	522250 R&M-VEHICLES	3,139	4,000	4,000	6,800
423	522320 RENTAL OF EQUIPMENT & VEHICLES	-	500	500	-
423	523201 COMM.-TELEPHONE	5,617	5,000	5,000	6,000
423	523210 COMM.-INTERNET	1,287	1,250	1,250	2,040
423	523213 TELEVISION	1,394	1,260	1,260	1,320
423	523220 COMM.-POSTAGE	-	100	100	100
423	523300 ADVERTISING	-	100	100	100
423	523500 TRAVEL	4,063	5,000	5,000	5,000
423	523570 HIGHWAY IMPACT FEES	50	50	50	50
423	523601 DUES	75	275	325	100
423	523700 EDUCATION AND TRAINING	969	3,000	2,950	2,500
<b>TOTAL PURCHASED SERVICES</b>		<b>75,666</b>	<b>80,849</b>	<b>80,849</b>	<b>94,959</b>
<b>SUPPLIES</b>					
423	531101 OFFICE SUPPLIES	450	775	775	600
423	531104 PRINTER SUPPLIES	311	325	825	1,000
423	531110 OPERATIONAL SUPPLIES	495	2,000	1,500	1,500
423	531140 JANITORIAL SUPPLIES	37	200	200	200
423	531150 AUTOMOTIVE/MACHINERY SUPPLIES	84	4,000	4,000	1,000
423	531210 WATER/SEWER	499	400	400	600
423	531220 NATURAL GAS	520	600	600	600
423	531230 ELECTRICITY	9,482	11,500	11,500	12,000
423	531270 GASOLINE/DIESEL	5,404	6,500	6,500	6,000
423	531300 FOOD	2,732	3,500	3,500	2,000
423	531600 SMALL EQUIPMENT	10,526	4,000	4,000	4,000
423	531600-013 SMALL EQUIPMENT-HAZ MAT GRANT	5,830	-	-	-
423	531600-017 SMALL EQUIPMENT	15,667	-	-	-
423	531603 SMALL EQUIPMENT- COMPUTERS	-	-	-	2,025
423	531603-017 SMALL EQUIPMENT- COMPUTERS	3,937	-	-	-
423	531604 SUBSCRIPTION SOFTWARE	14,388	26,150	26,150	26,406
423	531700 OTHER SUPPLIES	82	500	500	500
423	531701 UNIFORMS	475	700	700	700
423	531702 SHOES/BOOTS	321	-	-	300
423	531703 SPECIAL GEAR	442	1,200	1,200	1,200
<b>TOTAL SUPPLIES</b>		<b>71,682</b>	<b>62,350</b>	<b>62,350</b>	<b>60,631</b>

# EMERGENCY MANAGEMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b><i>CAPITAL OUTLAY</i></b>					
423 542100-017	C.O.-MACH GEMA	-	22,124	22,124	-
<b>TOTAL CAPITAL OUTLAY</b>		-	22,124	22,124	-
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>\$ 327,902</b>	<b>\$ 377,853</b>	<b>\$ 377,853</b>	<b>\$ 391,839</b>

# COMMUNITY DEVELOPMENT

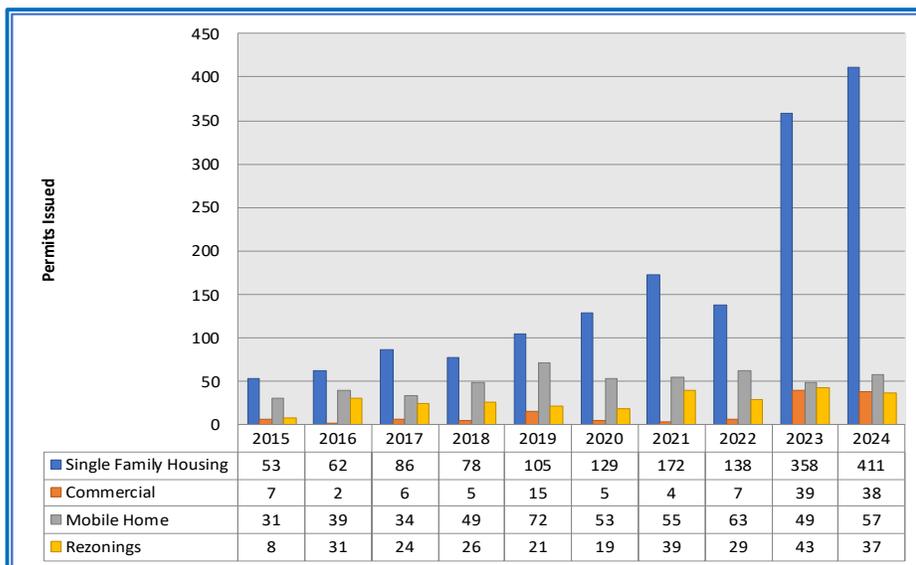
## BUILDING & PLANNING DEPARTMENT

### DEPARTMENT PROFILE

The Building and Planning Department is responsible for enforcing various County ordinances that regulate and protect public health, safety, and welfare as related to existing buildings and new construction in the unincorporated areas of the County as well as in the cities of Plainville and Resaca. This department serves as the first point of contact for residents and developers seeking assistance with flood plain management, soil and erosion control standards, land disturbing activities, and utility construction. Building & Planning issues all construction permits and performs plan reviews of residential subdivision plans, as well as commercial and industrial development plans for compliance with County regulations and to determine code compliance. This department enforces the following County ordinances: Building Code Ordinance, Wetland Protection Ordinance, Soil Erosion and Sedimentation Control Ordinance, Nuisance Ordinance (unsafe buildings), Manufactured Homes Ordinance, Flood Damage Prevention Ordinance, and the Sign Ordinance. They assist the Zoning Administrator as needed. Revenue is generated from building inspection and permit fees, land disturbing permit fees, and plat/development plan review fees.



**Derron Brown**  
Community Development Director



# COMMUNITY DEVELOPMENT

## BUILDING & PLANNING DEPARTMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
425 511100	REGULAR EMPLOYEES SALARIES	\$ 237,016	\$ 251,378	\$ 249,686	\$ 270,317
425 512100	GROUP INSURANCE	48,144	67,951	67,951	74,526
425 512200	FICA CONTRIBUTIONS	17,979	19,231	19,231	20,680
425 512400	RETIREMENT CONTRIBUTIONS	6,021	5,782	7,474	4,326
<b>TOTAL PERSONAL SERVICES</b>		<b>309,161</b>	<b>344,342</b>	<b>344,342</b>	<b>369,849</b>
<b>PURCHASED SERVICES</b>					
425 521210	CONSULTING	-	2,500	2,500	-
425 522230	R&M-MACHINERY	250	-	-	-
425 522250	R&M-VEHICLES	341	1,000	1,000	1,000
425 522280	COMMUNITY DEVELOPMENT	-	1,000	1,000	-
425 522320	RENTAL OF EQUIPMENT & VEHICLES	1,948	-	-	-
425 523201	COMM.-TELEPHONE	3,366	3,782	3,782	3,200
425 523220	COMM.-POSTAGE	20	200	200	40
425 523300	ADVERTISING	158	800	800	800
425 523400	PRINTING AND BINDING	682	500	500	500
425 523500	TRAVEL	-	2,000	2,000	1,000
425 523601	DUES	523	1,020	1,020	880
425 523670	BANK TRANSACTION FEES	5,368	-	1,237	-
425 523700	EDUCATION AND TRAINING	5,208	6,000	6,000	6,000
<b>TOTAL PURCHASED SERVICES</b>		<b>17,864</b>	<b>18,802</b>	<b>20,039</b>	<b>13,420</b>
<b>SUPPLIES</b>					
425 531101	OFFICE SUPPLIES	973	1,750	1,735	1,200
425 531104	PRINTER SUPPLIES	556	350	365	350
425 531105	R&M BUILDING SUPPLIES	754	-	208	500
425 531110	OPERATIONAL SUPPLIES	412	500	1,046	500
425 531140	JANITORIAL SUPPLIES	-	500	500	-
425 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	2,000	763	2,000
425 531270	GASOLINE/DIESEL	4,312	5,000	5,000	5,000
425 531400	BOOKS AND PERIODICALS	2,290	500	500	1,000
425 531600	SMALL EQUIPMENT	9,491	8,500	7,474	5,000
425 531604	SUBSCRIPTION SOFTWARE	260	500	772	500
425 531700	OTHER SUPPLIES	230	400	400	400
425 531701	UNIFORMS	560	600	600	600
425 531702	SHOES/BOOTS	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>21,810</b>	<b>36,512</b>	<b>35,275</b>	<b>32,962</b>
<b>DEBT SERVICE</b>					
425 581204	PRINCIPAL- CAPITAL LEASE	8,517	-	-	-
425 582204	INTEREST-CAPITAL LEASE	428	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>8,944</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUILDING INSPECTION DEPARTMENT</b>		<b>357,778</b>	<b>399,656</b>	<b>399,656</b>	<b>416,231</b>

# **COMMUNITY DEVELOPMENT PLANNING AND ZONING COMMISSION**

## ***DEPARTMENT PROFILE***

This advisory commission, composed of five citizens appointed by the Board of County Commissioners for four year terms, conducts monthly public hearings and makes recommendations to the Board of County Commissioners regarding rezoning of land. In addition, this Commission recommends revisions to the Board of Commissioners concerning the County's building and zoning ordinances and future land-use map. They serve as the Board of Appeals to hear appeals when it is alleged that an error has occurred in the interpretation of County building codes and to conduct public hearings and render decisions on variances to the County's zoning ordinance. Planning & Development Department employees support the Commission on an as needed basis.



**Derron Brown**  
**Community Development Director**



**Tony Ross, Zoning Administrator**

# COMMUNITY DEVELOPMENT PLANNING AND ZONING COMMISSION

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
426 511900	OTHER PAY	\$ 5,440	\$ 6,000	\$ 6,000	\$ 6,000
426 512200	FICA CONTRIBUTIONS	416	459	459	459
<b>TOTAL PERSONAL SERVICES</b>		<b>5,856</b>	<b>6,459</b>	<b>6,459</b>	<b>6,459</b>
<b>PURCHASED SERVICES</b>					
426 523500	TRAVEL	1,652	2,000	2,000	2,000
426 523700	EDUCATION AND TRAINING	-	500	500	500
<b>TOTAL PURCHASED SERVICES</b>		<b>1,652</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>SUPPLIES</b>					
426 531101	OFFICE SUPPLIES	-	100	100	25
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>100</b>	<b>100</b>	<b>25</b>
<b>TOTAL PLANNING AND ZONING COMMISSION</b>		<b>\$ 7,508</b>	<b>\$ 9,059</b>	<b>\$ 9,059</b>	<b>\$ 8,984</b>

# **AG SERVICE CENTER**

## ***DEPARTMENT PROFILE***

The Gordon County Agricultural Service Center and the Northwest Georgia Livestock Pavilion comprise a two building complex. The Agricultural Service Center consists of a County-owned office building that houses the USDA Service Center, County Extension Service, and the Georgia Soil & Water Conservation Commission. This facility also has a community room. The Northwest Georgia Livestock Pavilion, under the jurisdiction of the County's extension coordinator and owned by the University of Georgia, is used for agriculture, horticulture, and livestock purposes. This facility is one of two in the state to be used for the annual bull test station and the annual HERD program which is a heifer evaluation program. The pavilion also hosts various national and regional shows including goat, steer, lamb, master gardener, and lawn and garden shows. The 4-H and FFA clubs use this facility for their programs and shows. The County contributes utility expenses and performs maintenance to this facility.



**Gordon County Agricultural Service Center**

# AG SERVICE CENTER

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PURCHASED SERVICES</b>					
427 522131	JANITORIAL SERVICES-AG	\$ 9,000	\$ 12,000	\$ 12,000	\$ -
427 522271	R&M BUILDING-AG CENTER	2,836	-	350	350
427 522272	R&M-SITE IMPROVEMENTS-AG CENTE	-	1,000	650	1,000
<b>TOTAL PURCHASED SERVICES</b>		<b>11,836</b>	<b>13,000</b>	<b>13,000</b>	<b>1,350</b>
<b>SUPPLIES</b>					
427 531140	JANITORIAL SUPPLIES	1,570	2,200	1,790	2,200
427 531217	WATER/SEWER-AG CENTER	4,996	6,000	6,000	6,000
427 531237	ELECTRICITY-AG CENTER	21,610	22,500	22,500	22,500
427 531240	BOTTLED GAS	-	-	410	-
427 531600	SMALL EQUIPMENT	17,318	-	-	-
<b>TOTAL SUPPLIES</b>		<b>45,494</b>	<b>30,700</b>	<b>30,700</b>	<b>30,700</b>
<b>TOTAL AG SERVICE CENTER &amp; LIVESTOCK PAV.</b>		<b>\$ 57,330</b>	<b>\$ 43,700</b>	<b>\$ 43,700</b>	<b>\$ 32,050</b>

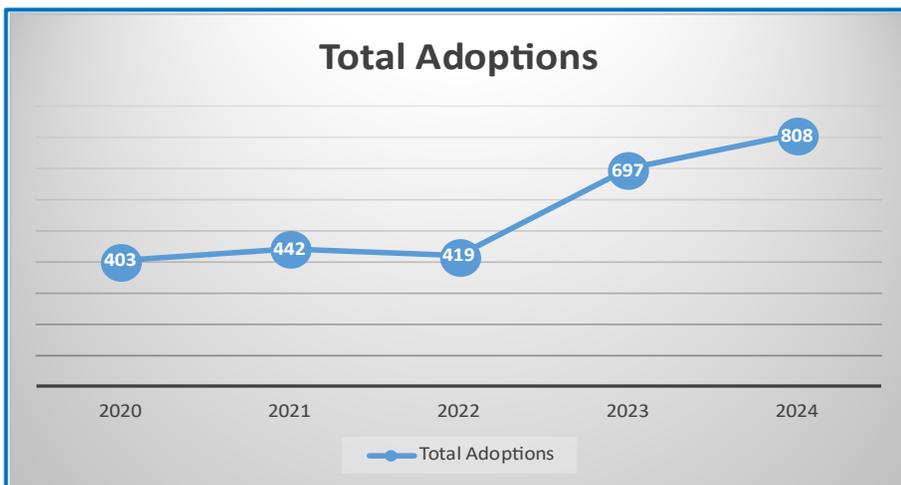
# ANIMAL CONTROL

## DEPARTMENT PROFILE

The Animal Control Department enforces the County's animal control ordinance in the unincorporated area of the County and in the Town of Resaca and Plainville through a contract, assists the other cities with their animal control needs when requested, enforces state laws regarding animal control issues, resolves citizen complaints, picks up stray animals, and assists law enforcement agencies including the Sheriff Office and Georgia State Police with animal control problems.



**Dustin Wilbanks, Animal Control Director**



# ANIMAL CONTROL

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
428	511100 REGULAR EMPLOYEES SALARIES	\$ 147,327	\$ 197,831	\$ 195,936	\$ 204,584
428	511300 OVERTIME	10,458	11,330	11,330	11,550
428	511810 TEMP AGENCY-PAYROLL	44,550	-	-	-
428	512100 GROUP INSURANCE	100,518	84,686	84,686	92,880
428	512200 FICA CONTRIBUTIONS	11,816	16,001	16,001	16,535
428	512400 RETIREMENT CONTRIBUTIONS	4,352	4,386	6,281	3,170
<b>TOTAL PERSONAL SERVICES</b>		<b>319,023</b>	<b>314,234</b>	<b>314,234</b>	<b>328,719</b>
<b>PURCHASED SERVICES</b>					
428	521229 VETERINARIAN	90,952	85,000	85,000	150,000
428	522110 DISPOSAL	894	1,000	1,000	1,000
428	522210 R&M-BUILDINGS	300	500	300	500
428	522250 R&M-VEHICLES	2,727	2,000	2,000	2,000
428	522320 RENTAL OF EQUIPMENT & VEHICLES	150	100	295	300
428	523201 COMM.-TELEPHONE	1,967	2,000	2,000	1,850
428	523210 COMM.-INTERNET	718	800	800	800
428	523220 COMM.- POSTAGE	3	-	-	-
428	523300 ADVERTISING	-	350	350	350
428	523500 TRAVEL	928	1,100	1,100	1,100
428	523601 DUES	1,188	1,500	1,500	1,300
428	523670 BANK TRANSACTION FEES	971	-	125	-
428	523700 EDUCATION AND TRAINING	625	1,000	1,000	1,000
<b>TOTAL PURCHASED SERVICES</b>		<b>101,426</b>	<b>95,350</b>	<b>95,470</b>	<b>160,200</b>
<b>SUPPLIES</b>					
428	531101 OFFICE SUPPLIES	338	800	675	400
428	531105 R&M BLDG SUPPLIES	-	-	343	343
428	531107 VET SUPPLIES	10,177	12,000	12,545	18,500
428	531110 OPERATIONAL SUPPLIES	1,717	3,500	1,856	500
428	531139 ANIMAL FEED	4,836	5,500	7,583	9,000
428	531140 JANITORIAL SUPPLIES	5,174	7,200	7,200	6,000
428	531150 AUTOMOTIVE/MACHINERY SUPPLIES	28	-	87	-
428	531210 WATER/SEWER	1,260	1,500	1,500	1,650
428	531230 ELECTRICITY	6,582	7,200	7,200	7,600
428	531270 GASOLINE/DIESEL	3,247	3,200	3,424	4,000
428	531600 SMALL EQUIPMENT	4,573	4,500	2,867	4,500
428	531603 SMALL EQUIP- COMPUTERS/ SOFTWARE	-	3,500	3,500	4,400
428	531604 SUBSCRIPTION SOFTWARE	560	560	560	560
428	531700 OTHER SUPPLIES	291	560	560	560
428	531701 UNIFORMS	160	400	400	400
428	531702 SHOES/BOOTS	313	600	600	600
<b>TOTAL SUPPLIES</b>		<b>39,255</b>	<b>51,020</b>	<b>50,900</b>	<b>59,013</b>
<b>TOTAL ANIMAL CONTROL</b>		<b>\$ 459,704</b>	<b>\$ 460,604</b>	<b>\$ 460,604</b>	<b>\$ 547,932</b>

# CODE COMPLIANCE

## *DEPARTMENT PROFILE*

This department, under the direction of the County Administrator, enforces County codes and ordinances for compliance. The department enforces compliance with County rules, laws, codes and ordinances including, but not limited to; nuisance abatement; zoning compliance; historic preservation; land disturbance; sediment and erosion control; floodplain management, provisions of the Unified Land Development Code; sign ordinance; manufactured home ordinances; business licenses; and, solid waste disposal violations. Code Compliance investigates complaints concerning County ordinance violations and may issue citations to ordinance violators.



**Jim Bradford, Compliance Officer**

# CODE COMPLIANCE

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
429 511100	REGULAR EMPLOYEES SALARIES	\$ 114,259	\$ 122,160	\$ 121,206	\$ 124,911
429 512100	GROUP INSURANCE	34,203	59,078	59,078	64,795
429 512200	FICA CONTRIBUTIONS	8,494	9,345	9,345	9,556
429 512400	RETIREMENT CONTRIBUTIONS	2,913	2,810	3,764	1,999
<b>TOTAL PERSONAL SERVICES</b>		<b>159,870</b>	<b>193,393</b>	<b>193,393</b>	<b>201,261</b>
<b>PURCHASED SERVICES</b>					
429 522250	R&M-VEHICLES	1,578	700	700	1,778
429 523201	COMM.-TELEPHONE	1,556	1,452	1,452	1,700
429 523220	COMM.-POSTAGE	-	100	100	100
429 523300	ADVERTISING	-	-	290	-
429 523400	PRINTING AND BINDING	469	300	565	300
429 523500	TRAVEL	2,000	3,000	2,710	2,700
429 523601	DUES	124	125	192	124
429 523700	EDUCATION AND TRAINING	2,405	2,000	1,577	3,100
<b>TOTAL PURCHASED SERVICES</b>		<b>8,132</b>	<b>7,677</b>	<b>7,586</b>	<b>9,802</b>
<b>SUPPLIES</b>					
429 531101	OFFICE SUPPLIES	20	200	200	200
429 531104	PRINTER SUPPLIES	-	-	83	500
429 531110	OPERATIONAL SUPPLIES	-	100	100	100
429 531270	GASOLINE/DIESEL	4,605	5,000	5,000	4,500
429 531600	SMALL EQUIPMENT	-	7,200	5,742	-
429 531604	SUBSCRIPTION SOFTWARE	1,192	7,133	7,133	7,490
429 531701	UNIFORMS	-	700	773	700
429 531702	SHOES/BOOTS	-	300	300	300
429 531703	SPECIAL GEAR	-	-	1,393	-
<b>TOTAL SUPPLIES</b>		<b>5,817</b>	<b>20,633</b>	<b>20,724</b>	<b>13,790</b>
<b>CAPITAL OUTLAY</b>					
429 542200	C.O.-VEHICLES	41,031	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>41,031</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
429 581204	PRINCIPAL- CAPITAL LEASE	5,660	-	-	-
429 582204	INTEREST-CAPITAL LEASE	285	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>5,945</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CODE COMPLIANCE</b>		<b>\$ 220,795</b>	<b>\$ 221,703</b>	<b>\$ 221,703</b>	<b>\$ 224,853</b>

# **PUBLIC WORKS DEPARTMENT**

## ***DEPARTMENT PROFILE***

The Public Works Department is responsible for paving county roads on the annual paving list (resurfacing, LMIG, and triple surface treatment), performing all needed repairs and maintenance to paved and unpaved County roads, bridges, and rights-of-ways. This department also performs repairs to County properties, storm water drainage lines, ditches, and eight watersheds. They perform roadside weed management, assist other County departments with various special projects and issue timber permits.



**Rusty Hogan, Director of Public Works**

# PUBLIC WORKS DEPARTMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
431	511100 REGULAR EMPLOYEES SALARIES	\$ 1,349,895	\$ 1,616,519	\$ 1,602,437	\$ 1,632,966
431	511300 OVERTIME	15,240	15,450	15,450	20,000
431	511600 HOLIDAY PAY	162	-	-	-
431	512100 GROUP INSURANCE	665,075	771,210	771,210	856,518
431	512200 FICA CONTRIBUTIONS	102,839	124,846	124,846	126,651
431	512400 RETIREMENT CONTRIBUTIONS	38,950	37,535	51,617	26,406
<b>TOTAL PERSONAL SERVICES</b>		<b>2,172,160</b>	<b>2,565,560</b>	<b>2,565,560</b>	<b>2,662,541</b>
<b>PURCHASED SERVICES</b>					
431	521230 ENGINEERING	25,972	25,000	25,000	35,000
431	522110 DISPOSAL	3,091	2,600	2,600	2,600
431	522133 JANITORIAL SERVICES	93	-	-	-
431	522201 R&M-SITE IMPROVEMENTS	2,383	3,000	3,000	1,000
431	522210 R&M-BUILDINGS	500	6,000	3,500	2,000
431	522230 R&M-MACHINERY	85,010	150,000	98,000	115,000
431	522250 R&M-VEHICLES	126,605	120,000	95,027	115,000
431	522319 RENTAL - BUILDINGS	19,631	3,020	6,661	-
431	522320 RENTAL OF EQUIPMENT & VEHICLES	110	2,500	300	2,500
431	523019 TOWING SERVICES	4,200	6,000	10,675	11,000
431	523201 COMM.TELEPHONE	5,999	8,100	8,100	6,500
431	523210 COMM. INTERNET	207	210	210	-
431	523220 COMM.-POSTAGE	58	100	100	50
431	523300 ADVERTISING	229	500	500	300
431	523400 PRINTING & BINDING	75	200	200	-
431	523500 TRAVEL	3,001	7,000	7,000	5,000
431	523570 HIGHWAY IMPACT FEES	1,750	2,000	2,000	1,550
431	523601 DUES	458	500	500	500
431	523670 BANK TRANSACTION FEES	860	-	100	50
431	523700 EDUCATION AND TRAINING	7,770	7,500	7,500	5,000
431	523972 CONTRACT LABOR-OTHER	24,753	35,000	35,000	55,000
<b>TOTAL PURCHASED SERVICES</b>		<b>312,754</b>	<b>379,230</b>	<b>305,973</b>	<b>358,050</b>

# PUBLIC WORKS DEPARTMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>SUPPLIES</b>					
431 531101	OFFICE SUPPLIES	582	3,300	3,300	1,000
431 531105	R&M BLDG SUPPLIES	135	200	2,200	200
431 531106	R&M SITE IMPROV. SUPPLIES	220	1,000	1,800	500
431 531110	OPERATIONAL SUPPLIES	10,999	13,000	11,900	12,000
431 531120	PAVING MATERIALS	2,143,569	3,188,195	3,414,482	3,250,000
431 531121	PIPE AND LUMBER	85,004	192,400	215,025	150,000
431 531122	DE-ICER	3,263	3,500	3,200	-
431 531123	VEGETATION CONTROL SUPPLIES	6,738	6,500	6,500	4,000
431 531124	ROAD SIGNS	38,764	50,000	40,700	35,000
431 531127	STONE	31,344	45,000	53,000	35,000
431 531129	DAMAGE TO PRIVATE PROPERTY	43	5,200	59	1,500
431 531140	JANITORIAL SUPPLIES	2,268	3,000	4,000	4,000
431 531150	AUTOMOTIVE/MACHINERY SUPPLIES	33,877	5,000	76,298	60,000
431 531151	TIRES AND TUBES	3,784	25,000	40,700	45,000
431 531155	MOTOR OIL	2,576	4,200	5,700	4,200
431 531210	WATER/SEWER	4,625	6,600	8,100	8,000
431 531230	ELECTRICITY	8,485	17,600	17,600	12,000
431 531240	BOTTLED GAS	-	1,500	-	-
431 531270	GASOLINE/DIESEL	165,146	190,000	190,000	170,000
431 531600	SMALL EQUIPMENT	13,147	32,000	20,800	15,000
431 531604	SUBSCRIPTION SOFTWARE	10,730	14,000	14,000	14,500
431 531700	OTHER SUPPLIES	2,406	3,500	3,500	2,500
431 531701	UNIFORMS	13,140	11,900	11,900	11,900
431 531702	SHOES/BOOTS	4,264	5,100	5,100	5,100
431 531703	SPECIAL GEAR	1,190	2,000	2,000	1,800
<b>TOTAL SUPPLIES</b>		<b>2,586,299</b>	<b>3,829,695</b>	<b>4,151,864</b>	<b>3,843,200</b>
<b>CAPITAL OUTLAY</b>					
431 542100	C.O.-MACHINERY	202,218	-	-	-
431 542506	C.O.-MT OLIVE CHURCH RD	675,422	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>877,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>					
429 581204	PRINCIPAL- CAPITAL LEASE	2,803	-	-	-
429 582204	INTEREST-CAPITAL LEASE	140	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>2,944</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES &amp; USES</b>					
431 611023	OPERATING TRANSFERS GF - CHERT	100,700	180,000	180,000	75,000
<b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>		<b>100,700</b>	<b>180,000</b>	<b>180,000</b>	<b>75,000</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>		<b>\$ 6,052,496</b>	<b>\$ 6,954,485</b>	<b>\$ 7,203,397</b>	<b>\$ 6,938,791</b>

**PUBLIC WORKS**  
**FLEET MANAGEMENT**  
***DEPARTMENT PROFILE***

This department, under the direction of the Public Works Director, is responsible for maintaining all County vehicles and heavy equipment. Fleet Management supplies all labor and the appropriate department is billed for the parts.



**Rusty Hogan, Public Works Director**



**Ryan Wester, Fleet Manager**

# PUBLIC WORKS

## FLEET MANAGEMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
435 511100	REGULAR EMPLOYEES SALARIES	\$ 306,088	\$ 334,988	\$ 331,412	\$ 345,536
435 511300	OVERTIME	249	1,236	1,236	1,260
435 512100	GROUP INSURANCE	196,646	160,500	160,500	176,029
435 512200	FICA CONTRIBUTIONS	23,055	25,721	25,721	26,530
435 512400	RETIREMENT CONTRIBUTIONS	8,530	7,733	11,309	5,549
<b>TOTAL PERSONAL SERVICES</b>		<b>534,568</b>	<b>530,178</b>	<b>530,178</b>	<b>554,904</b>
<b>PURCHASED SERVICES</b>					
435 521305	DATA PROCESSING	3,190	-	-	-
435 522110	DISPOSAL	-	1,000	1,000	500
435 522210	R&M-BUILDINGS	850	750	2,100	1,500
435 522230	R&M-MACHINERY	2,944	4,500	2,850	2,000
435 522250	R&M-VEHICLES	2,695	14,000	15,350	5,000
435 522320	RENTAL OF EQUIPMENT & VEHICLES	311	700	400	400
435 523019	TOWING SERVICES	75	500	-	500
435 523201	COMM.-TELEPHONE	1,888	2,350	2,350	2,350
435 523300	ADVERTISING	380	400	430	430
435 523400	PRINTING AND BINDING	-	350	350	300
435 523500	TRAVEL	-	1,500	620	500
435 523570	HIGHWAY IMPACT FEES	-	100	100	100
435 523700	EDUCATION AND TRAINING	-	3,500	2,475	2,000
<b>TOTAL PURCHASED SERVICES</b>		<b>12,333</b>	<b>29,650</b>	<b>28,025</b>	<b>15,580</b>
<b>SUPPLIES</b>					
435 531101	OFFICE SUPPLIES	195	250	775	550
435 531104	PRINTER SUPPLIES	-	300	300	300
435 531105	R&M BLDG SUPPLIES	713	800	575	800
435 531110	OPERATIONAL SUPPLIES	3,948	2,000	2,050	1,900
435 531140	JANITORIAL SUPPLIES	383	650	650	600
435 531150	AUTOMOTIVE/MACHINERY SUPPLIES	228,511	196,000	196,000	196,000
435 531220	NATURAL GAS	7,478	8,000	8,000	8,000
435 531240	BOTTLED GAS	1,070	700	700	700
435 531270	GASOLINE/DIESEL	2,854	3,500	4,500	5,000
435 531600	SMALL EQUIPMENT	37,234	24,000	24,000	10,000
435 531603	SMALL EQUIPMENT-COMPUTERS	2,252	2,000	2,400	-
435 531604	SUBSCRIPTION SOFTWARE	7,676	8,000	8,000	8,000
435 531700	OTHER SUPPLIES	600	400	250	200
435 531701	UNIFORMS	2,125	2,100	2,100	2,100
435 531702	SHOES/BOOTS	970	900	925	900
435 531712	REIMBURSEMENT FOR SUPPLIES	(201,564)	(201,000)	(201,000)	(205,800)
<b>TOTAL SUPPLIES</b>		<b>94,443</b>	<b>48,600</b>	<b>50,225</b>	<b>29,250</b>
<b>TOTAL FLEET MANAGEMENT</b>		<b>\$ 641,344</b>	<b>\$ 608,428</b>	<b>\$ 608,428</b>	<b>\$ 599,734</b>

# **PUBLIC DEFENDERS OFFICE**

## ***DEPARTMENT PROFILE***

The Public Defenders Office, an independent agency within the judicial branch of state government, was created by the General Assembly in 2003 and was appropriated state funding during a 2004 special session to deliver indigent defense services to all of the 49 judicial circuits within the state. The Public Defender for the Cherokee Judicial Circuit that consists of Bartow and Gordon Counties is appointed by a five member circuit panel. The Public Defender and the staff are responsible for providing constitutionally mandated effective legal counsel to indigent persons who are incapable of hiring their own attorneys and are accused of crimes or subject to probation revocation proceedings in Superior Court. The County, by state law, must provide this office with office space, equipment, furniture, books, postage, supplies, telephones, and utilities. Supplements to their pay are also provided.



Chris Paul, Public Defender

# PUBLIC DEFENDERS OFFICE

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
436 511100	REGULAR EMPLOYEES SALARIES	\$ (1,261)	\$ -	\$ -	\$ -
436 511900	OTHER PAY	43,957	49,295	49,295	51,434
436 512200	FICA CONTRIBUTIONS	3,266	3,771	3,771	3,935
<b>TOTAL PERSONAL SERVICES</b>		<b>45,962</b>	<b>53,066</b>	<b>53,066</b>	<b>55,369</b>
<b>PURCHASED SERVICES</b>					
436 521301	COURT REPORTING	-	2,035	2,035	2,035
436 522110	DISPOSAL	389	-	-	-
436 522250	R&M-VEHICLES	3,266	225	225	225
436 522320	RENTAL OF EQUIPMENT & VEHICLES	374	-	115	115
436 523201	COMM.-TELEPHONE	4,271	5,500	5,500	5,500
436 523220	COMM.-POSTAGE	16	200	200	200
436 523400	PRINTING AND BINDING	-	800	800	800
436 523500	TRAVEL	1,151	-	-	-
436 523601	DUES	1,225	1,600	1,600	1,600
436 523700	EDUCATION AND TRAINING	-	650	650	650
436 523902	CONTRACT LABOR-GENERAL	324,528	357,996	357,996	373,444
<b>TOTAL PURCHASED SERVICES</b>		<b>335,221</b>	<b>369,006</b>	<b>369,121</b>	<b>384,569</b>
<b>SUPPLIES</b>					
436 531101	OFFICE SUPPLIES	3,383	3,000	2,310	3,000
436 531104	PRINTER SUPPLIES	884	900	900	900
436 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	225	225	-
436 531400	BOOKS AND PERIODICALS	645	2,028	2,028	1,500
436 531600	SMALL EQUIPMENT	-	2,800	2,800	2,800
436 531604	SUBSCRIPTION SOFTWARE	5,149	4,972	4,972	4,972
436 531700	OTHER SUPPLIES	141	250	825	250
<b>TOTAL SUPPLIES</b>		<b>10,202</b>	<b>14,175</b>	<b>14,060</b>	<b>13,422</b>
<b>TOTAL PUBLIC DEFENDERS OFFICE</b>		<b>\$ 391,385</b>	<b>\$ 436,247</b>	<b>\$ 436,247</b>	<b>\$ 453,360</b>

# COMMUNITY DEVELOPMENT HISTORIC PRESERVATION COMMISSION

## *DEPARTMENT PROFILE*

This advisory commission, composed of five citizens appointed by the Board of County Commissioners for various year terms, protects and enhances local historical attractions, enhances opportunities for federal or state tax benefits regarding historic preservation, and approves designations of historic properties and historic districts. The Commission also issues certificates of appropriateness and supports protection, preservation, and rehabilitation of historic properties and districts. They receive staff support from the Planning Administrator.



# COMMUNITY DEVELOPMENT

## HISTORIC PRESERVATION COMMISSION

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
437 511900	OTHER PAY	\$ 1,680	\$ 4,800	\$ 4,800	\$ 4,800
437 512200	FICA CONTRIBUTIONS	129	367	367	368
<b>TOTAL PERSONAL SERVICES</b>		<b>1,809</b>	<b>5,167</b>	<b>5,167</b>	<b>5,168</b>
<b>PURCHASED SERVICES</b>					
437 523500	TRAVEL	-	500	500	500
437 523700	EDUCATION AND TRAINING	-	1,000	1,000	1,000
<b>TOTAL PURCHASED SERVICES</b>		<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL HISTORIC PRESERVATION COMMISSION</b>		<b>\$ 1,809</b>	<b>\$ 6,667</b>	<b>\$ 6,667</b>	<b>\$ 6,668</b>

# **COMMUNITY DEVELOPMENT**

## **ZONING ADMINISTRATION**

### ***DEPARTMENT PROFILE***

The Zoning Administrator position was created to implement the policies, goals, and objectives of the County's adopted Comprehensive Plan. Specifically, this department's responsibilities include coordinating all zoning activities in the County including the processing and reviewing of rezoning and variance applications and to make recommendations on such applications to the Planning and Zoning Commission and the Board of County Commissioners, as well as interpret the County's land development code as needed. In addition, sign permits, business licenses, and zoning certification letters are issued by them. This department provides staff support to the Planning and Zoning Commission and Historic Preservation Commission. Lastly, the Zoning Administrator generates revenue from zoning and variance fees and storm water permit fees.



**Derron Brown**  
**Community Development Director**



**Tony Ross, Zoning Administrator**

# COMMUNITY DEVELOPMENT

## ZONING ADMINISTRATION

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
438	511100 REGULAR EMPLOYEES SALARIES	\$ 67,750	\$ 71,277	\$ 70,877	\$ 74,359
438	512100 GROUP INSURANCE	35,963	29,539	29,539	32,398
438	512200 FICA CONTRIBUTIONS	5,085	5,453	5,453	5,689
438	512400 RETIREMENT CONTRIBUTIONS	2,085	1,639	2,039	1,190
<b>TOTAL PERSONAL SERVICES</b>		<b>110,883</b>	<b>107,908</b>	<b>107,908</b>	<b>113,636</b>
<b>PURCHASED SERVICES</b>					
438	521205 LEGAL	23,678	35,000	35,000	-
438	522250 R&M-VEHICLES	-	100	197	500
435	522320 RENTAL OF EQUIPMENT & VEHICLES	643	500	500	500
438	523201 COMM.-TELEPHONE	650	700	700	700
438	523220 COMM.-POSTAGE	526	950	929	250
438	523300 ADVERTISING	7,175	8,500	8,500	5,500
438	523500 TRAVEL	368	1,000	903	500
438	523601 DUES	341	341	341	300
438	523670 BANK TRANSACTION FEES	-	-	42	-
438	523700 EDUCATION AND TRAINING	-	1,000	1,000	500
<b>TOTAL PURCHASED SERVICES</b>		<b>33,381</b>	<b>48,091</b>	<b>48,112</b>	<b>8,750</b>
<b>SUPPLIES</b>					
438	531101 OFFICE SUPPLIES	493	1,000	936	800
438	531104 PRINTER SUPPLIES	190	400	443	150
438	531110 OPERATIONAL SUPPLIES	-	500	500	500
438	531270 GASOLINE/DIESEL	199	600	600	500
438	531400 BOOKS AND PERIODICALS	51	100	100	150
438	531600 SMALL EQUIPMENT	681	2,500	2,500	1,000
438	531604 SUBSCRIPTION SOFTWARE	1,782	10,733	10,733	11,268
438	531702 SHOES/BOOTS	-	-	-	150
<b>TOTAL SUPPLIES</b>		<b>3,396</b>	<b>15,833</b>	<b>15,812</b>	<b>14,518</b>
<b>DEBT SERVICE</b>					
438	581204 PRINCIPAL-CAPITAL LEASE	8,517	-	-	-
438	582204 INTEREST-CAPITAL LEASE	428	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>8,944</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ZONING ADMINISTRATION</b>		<b>\$ 156,605</b>	<b>\$ 171,832</b>	<b>\$ 171,832</b>	<b>\$ 136,904</b>

# SENIOR CITIZENS CENTER

## ***DEPARTMENT PROFILE***

The Senior Citizen Center provides many programs for the County's senior adults including exercise classes, legal aid assistance, field trips, bingo games, evening dances, free lunches, health screenings, and various seminars on such topics as tax assistance, fire safety, and driver safety. The Senior Citizen Center has a fully equipped exercise room, pool tables, and card tables and has operating hours from 7:30 a.m. to 4:00 p.m., Monday through Friday. The Center is also responsible for delivering meals to home bound citizens, on a daily basis through the Meals on Wheels Program.



**Jennifer Ruddell, Senior Center Director**



**Gordon County Senior Citizens Center**

# SENIOR CITIZENS CENTER

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
440 511100	REGULAR EMPLOYEES SALARIES	\$ 81,226	\$ 85,420	\$ 84,936	\$ 89,914
440 512100	GROUP INSURANCE	35,981	29,539	29,539	32,398
440 512200	FICA CONTRIBUTIONS	6,108	6,535	6,535	6,879
440 512400	RETIREMENT CONTRIBUTIONS	1,996	1,559	2,043	1,132
<b>TOTAL PERSONAL SERVICES</b>		<b>125,311</b>	<b>123,053</b>	<b>123,053</b>	<b>130,323</b>
<b>PURCHASED SERVICES</b>					
440 522110	DISPOSAL	966	1,100	1,100	1,300
440 522210	R&M-BUILDINGS	216	1,000	1,000	700
440 522250	R&M-VEHICLES	240	900	900	1,500
440 522320	RENTAL OF EQUIPMENT & VEHICLES	14	100	100	100
440 523201	COMM.-TELEPHONE	584	850	850	750
440 523210	COMM.-INTERNET	1,438	1,500	1,500	1,600
440 523213	TELEVISION	271	300	300	300
440 523220	COMM.-POSTAGE	-	36	36	-
440 523300	ADVERTISING	759	250	250	250
440 523400	PRINTING AND BINDING	-	-	65	-
440 523500	TRAVEL	-	1,000	1,000	-
440 523700	EDUCATION & TRAINING	-	500	500	-
<b>TOTAL PURCHASED SERVICES</b>		<b>4,490</b>	<b>7,536</b>	<b>7,601</b>	<b>6,500</b>
<b>SUPPLIES</b>					
440 531101	OFFICE SUPPLIES	-	100	35	100
440 531104	PRINTER SUPPLIES	-	200	500	200
440 531105	R&M BLDG SUPPLIES	-	500	500	-
440 531110	OPERATIONAL SUPPLIES	3,207	4,400	4,400	4,400
440 531140	JANITORIAL SUPPLIES	-	300	300	300
440 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	500	500	-
440 531210	WATER/SEWER	700	900	900	900
440 531220	NATURAL GAS	2,181	2,500	2,500	2,500
440 531230	ELECTRICITY	8,105	8,500	8,500	8,900
440 531270	GASOLINE/DIESEL	1,285	1,800	1,800	1,600
440 531600	SMALL EQUIPMENT	-	1,000	300	-
440 531603	SMALL EQUIPMENT-COMPUTERS	-	1,800	2,200	-
440 531700	OTHER SUPPLIES	300	-	-	-
<b>TOTAL SUPPLIES</b>		<b>15,778</b>	<b>22,500</b>	<b>22,435</b>	<b>18,900</b>
<b>TOTAL SENIOR CITIZENS CENTER</b>		<b>\$ 145,579</b>	<b>\$ 153,089</b>	<b>\$ 153,089</b>	<b>\$ 155,723</b>

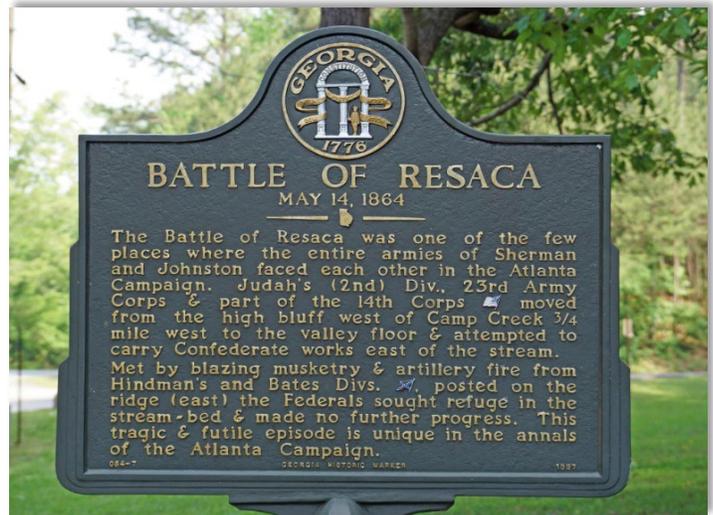
## RECREATION - OTHER

### DEPARTMENT PROFILE

The Recreation - Other Department consists of two Civil War Historic sites and the Community Building and playground at Ranger. Fort Wayne is a 65 acre park with a mile of walking trails. Resaca Battlefield is a 513.47 acre park with approximately five miles of walking trails. Both of these historic sites were part of the Civil War's Atlanta Campaign which was fought by the Military Division of Mississippi led by General William T. Sherman on the Union side and the Army of Tennessee led by Joseph E. Johnson for the Confederates.



**Craig Sparks, Director of Parks & Recreation**



## RECREATION - OTHER

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
451 511100	REGULAR EMPLOYEES SALARIES	\$ -	\$ 6,000	\$ 6,000	\$ 4,204
451 511810	TEMP AGENCY-PAYROLL	8,293	-	-	-
451 512200	FICA	-	459	459	322
<b>TOTAL PERSONAL SERVICES</b>		<b>8,293</b>	<b>6,459</b>	<b>6,459</b>	<b>4,526</b>
<b>PURCHASED SERVICES</b>					
451 522140	LAWN CARE	9,760	12,780	12,780	10,500
451 522201	R&M-SITE IMPROVEMENTS	5,000	5,000	9,632	5,000
451 522210	R&M-BUILDINGS	475	3,250	1,249	3,250
451 522230	R&M-MACHINERY	543	1,250	1,250	1,250
451 522250	R&M-VEHICLES	-	250	250	250
451 522290	EXTERMINATING	500	250	250	250
<b>TOTAL PURCHASED SERVICES</b>		<b>16,278</b>	<b>22,780</b>	<b>25,411</b>	<b>20,500</b>
<b>SUPPLIES</b>					
451 531105	R&M BLDG SUPPLIES	1,095	2,250	2,250	1,000
451 531106	R&M SITE IMPROV. SUPPLIES	2,292	2,500	6,270	2,500
451 531110	OPERATIONAL SUPPLIES	1,144	2,000	601	1,500
451 531140	JANITORIAL SUPPLIES	-	500	500	-
451 531150	AUTOMOTIVE/MACHINERY SUPPLIES	250	1,500	1,400	1,000
451 531210	WATER/SEWER	244	250	250	300
451 531220	NATURAL GAS	-	-	430	-
451 531230	ELECTRICITY	11,988	12,500	12,500	13,000
451 531270	GASOLINE/DIESEL	360	1,500	1,300	1,000
451 531600	SMALL EQUIPMENT	-	2,500	2,500	-
<b>TOTAL SUPPLIES</b>		<b>17,374</b>	<b>25,500</b>	<b>28,001</b>	<b>20,300</b>
<b>TOTAL BATTLEFIELD PARKS</b>		<b>\$ 41,944</b>	<b>\$ 54,739</b>	<b>\$ 59,871</b>	<b>\$ 45,326</b>

# SALACOA CREEK PARK

## DEPARTMENT PROFILE

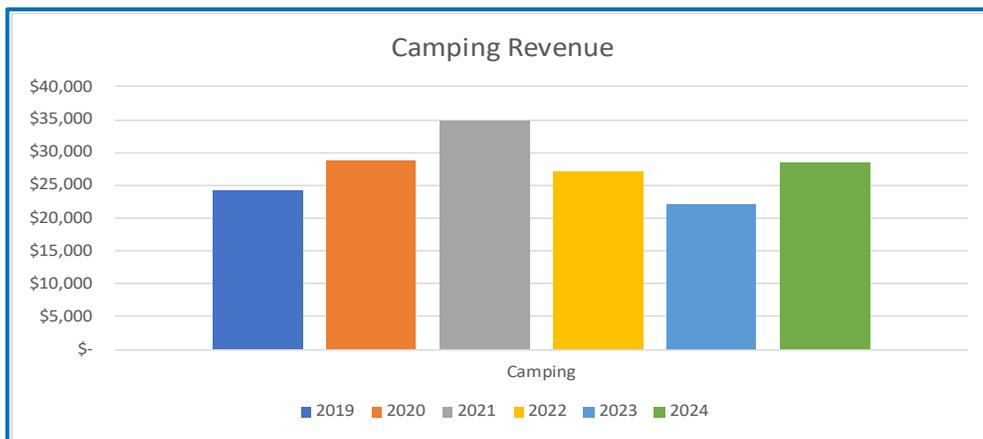
Salacoa Creek Park, under the direction of the Parks & Recreation Department, is a 364 acre County-owned recreational area. This park generally consists of 32 RV sites, 25 primitive camping sites, a swimming and beach area, playgrounds, concession stand, fishing areas, boat rentals, picnic pavilion, restrooms, and a 1.5 mile nature trail overlooking a 126 acre lake.



**Craig Sparks**  
Director of Parks & Recreation



**Campground area**



# SALACOA CREEK PARK

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
452 511100	REGULAR EMPLOYEES SALARIES	\$ 49,105	\$ 54,732	\$ 54,250	\$ 57,763
452 511200	TEMPORARY EMPLOYEES	3,707	-	-	-
452 512100	GROUP INSURANCE	36,152	29,539	29,539	32,398
452 512200	FICA CONTRIBUTIONS	3,604	4,187	4,187	4,419
452 512400	RETIREMENT CONTRIBUTIONS	1,040	811	1,293	585
<b>TOTAL PERSONAL SERVICES</b>		<b>93,609</b>	<b>89,269</b>	<b>89,269</b>	<b>95,165</b>
<b>PURCHASED SERVICES</b>					
452 522110	DISPOSAL	2,155	2,200	2,200	2,200
452 522201	R&M-SITE IMPROVEMENTS	2,200	2,500	2,000	2,500
452 522210	R&M-BUILDINGS	4,934	4,500	3,500	4,500
452 522230	R&M-MACHINERY	2,537	1,500	1,416	1,500
452 522250	R&M-VEHICLES	-	500	1,284	500
452 522320	RENTAL OF EQUIPMENT & VEHICLES	-	-	4,200	3,000
452 523201	COMM.-TELEPHONE	3,693	1,650	1,650	1,650
452 523210	COMM.-INTERNET	1,325	2,000	2,000	1,550
452 523700	EDUCATION AND TRAINING	-	125	2,165	1,000
<b>TOTAL PURCHASED SERVICES</b>		<b>16,843</b>	<b>14,975</b>	<b>20,415</b>	<b>18,400</b>
<b>SUPPLIES</b>					
452 531101	OFFICE SUPPLIES	-	200	200	-
452 531105	R&M BLDG SUPPLIES	5,381	5,000	6,000	5,000
452 531106	R&M SITE IMPROV. SUPPLIES	3,200	2,500	4,515	2,500
452 531110	OPERATIONAL SUPPLIES	8,678	3,000	2,457	3,000
452 531140	JANITORIAL SUPPLIES	2,224	2,500	2,127	2,500
452 531150	AUTOMOTIVE/MACHINERY SUPPLIES	514	1,500	2,001	1,500
452 531210	WATER/SEWER	41,428	50,000	48,800	40,000
452 531230	ELECTRICITY	31,978	32,000	31,000	30,000
452 531240	BOTTLED GAS	611	900	900	800
452 531270	GASOLINE/DIESEL	6,827	6,000	5,600	6,000
452 531600	SMALL EQUIPMENT	1,964	3,000	10,760	5,000
452 531700	OTHER SUPPLIES	8	-	-	-
452 531701	UNIFORMS	-	350	350	350
452 531702	SHOES/BOOTS	140	150	150	150
<b>TOTAL SUPPLIES</b>		<b>102,954</b>	<b>107,100</b>	<b>114,860</b>	<b>96,800</b>
<b>TOTAL SALACOA CREEK PARK</b>		<b>\$ 213,406</b>	<b>\$ 211,344</b>	<b>\$ 224,544</b>	<b>\$ 210,365</b>



***Community Center - Sonoraville Recreation Complex***



***Ball Fields - Sonoraville Recreation Complex***



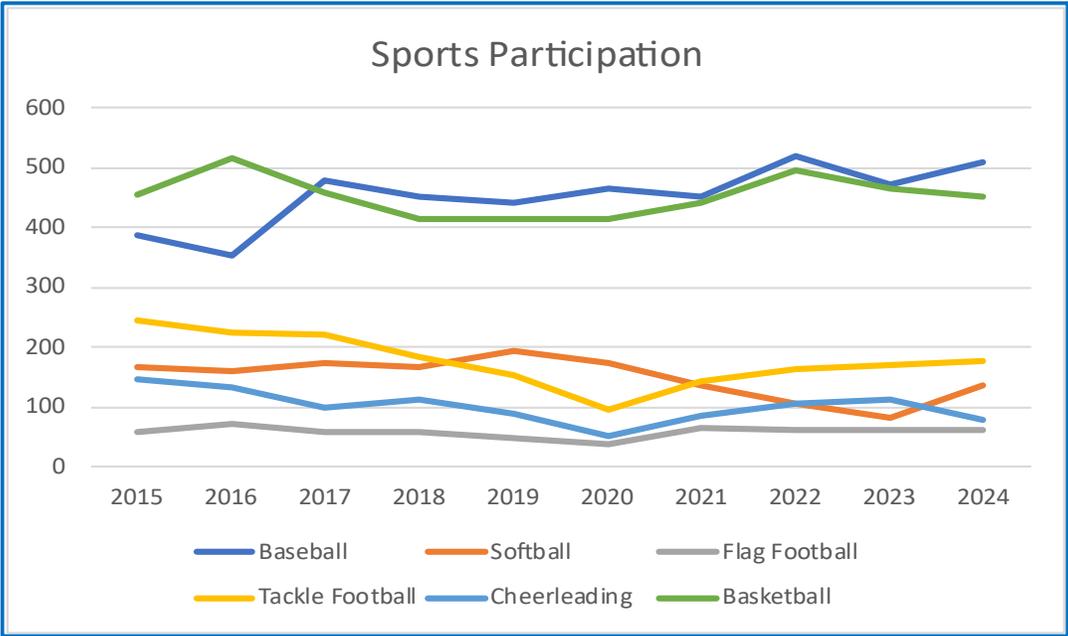
# PARKS & RECREATION DEPARTMENT

## DEPARTMENT PROFILE

The Parks & Recreation Department was formed in April 2000 to serve the recreation needs of the citizens in the unincorporated area of the County and the cities of Calhoun, Resaca, Ranger, Fairmount, and Plainville. This department is responsible for organizing various leisure activities for those citizens including youth tackle football, flag football, cheerleading, volleyball, baseball, t-ball, girls softball, men’s adult league basketball, men’s adult league kickball, daddy-daughter dances, community yard sales, various fitness programs, and summer sports camps. The Parks and Recreation Department also has a splash pad that has been a big hit in the community. In addition to maintaining and managing their 75 acre park located at the Sonoraville Recreation Department, this department is also responsible for managing Salacoa Creek Park, Resaca Battlefield, Fort Wayne Historical Site, Ooky Faith Park, Brookshire Park, and the Ranger Community Center.



Craig Sparks, Director of Parks and Recreation



# PARKS & RECREATION DEPARTMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
454 511100	REGULAR EMPLOYEES SALARIES	\$ 446,040	\$ 499,890	\$ 497,598	\$ 547,930
454 511300	OVERTIME	537	2,060	2,060	2,100
454 511810	TEMP AGENCY-PAYROLL	28,542	-	-	-
454 512100	GROUP INSURANCE	155,656	173,304	173,304	190,072
454 512200	FICA CONTRIBUTIONS	33,463	38,399	38,399	42,078
454 512400	RETIREMENT CONTRIBUTIONS	9,964	8,031	10,323	5,795
<b>TOTAL PERSONAL SERVICES</b>		<b>674,201</b>	<b>721,684</b>	<b>721,684</b>	<b>787,975</b>
<b>PURCHASED SERVICES</b>					
454 521307	OTHER TECHNICAL SERVICES	4,022	4,200	4,200	4,000
454 522110	DISPOSAL	5,827	6,500	6,000	6,000
454 522140	LAWN CARE	35,110	32,000	32,000	34,000
454 522150	OFFICIATING	2,000	2,000	3,100	2,500
454 522201	R&M-SITE IMPROVEMENTS	2,625	17,500	14,981	17,500
454 522210	R&M-BUILDINGS	57,634	20,000	20,000	20,000
454 522230	R&M-MACHINERY	3,406	4,500	4,275	4,000
454 522250	R&M-VEHICLES	188	2,000	1,974	2,000
454 522320	RENTAL OF EQUIPMENT & VEHICLES	5,041	2,500	4,500	3,000
454 523201	COMM.-TELEPHONE	421	1,800	1,800	1,800
454 523210	COMM.-INTERNET	1,820	2,200	2,200	2,200
454 523213	TELEVISION	596	300	300	300
454 523300	ADVERTISING	388	650	100	500
454 523500	TRAVEL	12,782	4,000	2,000	4,000
454 523601	DUES	2,384	5,000	5,000	3,500
454 523635	ENTRY FEES	6,535	5,000	5,000	4,500
454 523670	CREDIT CARD FEES	2,940	2,000	2,450	2,500
454 523700	EDUCATION AND TRAINING	3,602	2,000	3,000	3,000
<b>TOTAL PURCHASED SERVICES</b>		<b>147,319</b>	<b>114,150</b>	<b>112,880</b>	<b>115,300</b>

# PARKS & RECREATION DEPARTMENT

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>SUPPLIES</b>					
454	531101 OFFICE SUPPLIES	1,030	3,000	3,000	1,100
454	531104 PRINTER SUPPLIES	610	800	800	500
454	531105 R&M BLDG SUPPLIES	10,077	20,000	20,310	20,000
454	531106 R&M SITE IMPROV. SUPPLIES	9,663	17,500	16,919	17,500
454	531110 OPERATIONAL SUPPLIES	10,429	15,000	11,078	7,500
454	531140 JANITORIAL SUPPLIES	9,889	12,000	9,000	11,000
454	531150 AUTOMOTIVE/MACHINERY SUPPLIES	3,892	6,000	4,713	5,000
454	531210 WATER/SEWER	121,866	110,000	110,000	85,000
454	531220 NATURAL GAS	3,790	5,500	5,500	5,000
454	531230 ELECTRICITY	132,489	135,000	135,000	145,000
454	531270 GASOLINE/DIESEL	7,379	7,000	7,000	7,000
454	531500 SUPPLIES/INV PURCH FOR RESALE	31,050	32,000	34,200	32,000
454	531600 SMALL EQUIPMENT	29,426	30,000	12,938	13,000
454	531604 SUBSCRIPTION SOFTWARE	7,716	4,500	7,612	8,336
454	531610 SPORTS EQUIPMENT	43,209	35,500	35,500	35,500
454	531700 OTHER SUPPLIES	2,137	2,600	2,600	2,600
454	531701 UNIFORMS	1,503	1,000	1,000	1,000
454	531702 SHOES/BOOTS	-	-	450	450
454	531707 AWARDS	8,737	10,000	9,850	10,000
454	531713 UNIFORMS-TEAMS	45,037	38,000	46,000	38,000
<b>TOTAL SUPPLIES</b>		<b>479,930</b>	<b>485,400</b>	<b>473,470</b>	<b>445,486</b>
<b>TOTAL PARKS &amp; RECREATION DEPARTMENT</b>		<b>\$ 1,301,450</b>	<b>\$ 1,321,234</b>	<b>\$ 1,308,034</b>	<b>\$ 1,348,761</b>

# GEOGRAPHIC INFORMATION SYSTEM OFFICE

## ***DEPARTMENT PROFILE***

The Geographic Information System (GIS) personnel, was previously under the direction of the Information Technology Director, but will now be under the direction of the Tax Assessor. GIS is responsible for the creation, implementation, and maintenance of the County's geographic information system. GIS integrates hardware, software, and collected data for capturing, managing, analyzing, and displaying all forms of geographically referenced information that can be easily viewed in printed and computerized forms. This information enhances the efficiency and timeliness of information and decision making. This office also maintains property parcel information, provides digital files, and prints informative maps for all County departments and the general public.



# GEOGRAPHIC INFORMATION SYSTEM OFFICE

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>PERSONAL SERVICES</b>					
458	511100 REGULAR EMPLOYEES SALARIES	\$ 44,438	\$ -	\$ -	\$ -
458	512100 GROUP INSURANCE	33,492	-	-	-
458	512200 FICA CONTRIBUTIONS	3,319	-	-	-
458	512400 RETIREMENT CONTRIBUTIONS	596	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>81,845</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PURCHASED SERVICES</b>					
458	521210 CONSULTING	-	-	-	-
458	522250 R&M-VEHICLES	-	-	-	-
458	522320 RENTAL OF EQUIPMENT & VEHICLES	1,247	-	-	-
458	523201 COMM.-TELEPHONE	460	-	-	-
458	523220 COMM.-POSTAGE	-	-	-	-
458	523300 ADVERTISING	-	-	-	-
458	523500 TRAVEL	-	-	-	-
458	523670 BANK TRANSACTION FEES	16	-	-	-
458	523700 EDUCATION AND TRAINING	-	-	-	-
458	523800 LICENSES	-	-	-	-
458	523906 FLYOVER	24,517	-	-	-
<b>TOTAL PURCHASED SERVICES</b>		<b>26,240</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES</b>					
458	531101 OFFICE SUPPLIES	62	-	-	-
458	531104 Printer Supplies	61	-	-	-
458	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	-
458	531600 SMALL EQUIPMENT	-	-	-	-
458	531604 SUBSCRIPTION SOFTWARE	16,170	-	-	-
458	531700 OTHER SUPPLIES	300	-	-	-
<b>TOTAL SUPPLIES</b>		<b>16,593</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GEOGRAPHIC INFORMATION SYSTEM OFFICE</b>		<b>\$ 124,678</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



*Gordon County Sheriff - Touch of Calhoun Event*



*Calhoun / Gordon County Airport - Tom B. David Field*



# OUTSIDE AGENCIES

## AGENCY PROFILES

The Board of County Commissioners funds seventeen outside agencies that are outside the structure of Gordon County government operations. The outside agencies are:

### **Gordon County Health Department (5110)**

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

### **School Nurse Program (5152)**

This program provides funds toward the expenses of school nurses in both the Calhoun City School System and the Gordon County School System.

### **Gordon Hospital Ambulance Service (5171)**

This service, contracted out to Gordon Hospital, provides the County with emergency medical transportation services.

### **Georgia State Patrol (5175)**

The County provides this organization with a County-owned building.

### **Coosa Valley Regional Services and Development Corporation (5510)**

This private non-profit organization, on contract with the Northwest Georgia Regional Commission that is the local Area Agency on Aging, provides the Meals on Wheels Program (nutritional programs and home delivered meals) for elderly citizens in a ten county area including Gordon County. The County provides this agency with an annual supplement that is directly allocated toward the provision of meals.

### **Department of Family and Children Services (5446)**

This agency, under the direction of the Georgia Department of Human Services Region-3, provides and administers all welfare and public assistance functions within the County including such programs as assistance to needy families, food stamps and Medicaid. The County provides this agency with a County-owned building and an annual supplement.

### **City of Calhoun Recreation Department (6110)**

This City department provides a full range of recreation programming to all citizens of the County. Under the HB 489 Service Delivery Strategy agreement executed by the County and all Cities within the County on August 6, 2002 and updated most recently on November 20, 2018, the City of Calhoun Recreation Department originally received \$275,000 per year plus a 3% annual increase, which is capped at \$500,000, of County General Funds in addition to their SPLOST funding.

### **Calhoun/Gordon County Arts Council (6130-572019)**

This non-profit 501(c) (3) organization, under the direction of an independent Board of Directors, is comprised of five divisions: Arts in Education, Community Chorus, Little Theater, Roland Hayes Museum, Music Guild, and the Visual Arts Guild. This organization offers culturally diverse programming in music, dance, theater, and visual art exhibitions. The County provides this organization with an annual supplement.

### **Northwest Georgia Regional Fair Association (6130-572031)**

This private association, under the direction of a local Board of Directors, organizes and manages the community's annual fair and other special events including the July 4<sup>th</sup> event, Christmas Parade, and the Springfest event. The County provides this association with funding for the annual July 4<sup>th</sup> event and fairground improvements.

# OUTSIDE AGENCIES

## AGENCY PROFILES

### **Calhoun/Gordon County Library (6510)**

This agency, under the direction of the Northwest Georgia Regional Library System, which serves Gordon, Whitfield, and Murray counties and headquartered in Dalton, is responsible for operating and managing the Local Gordon County library branch. This library branch has a collection of books, videos, newspapers, magazines, genealogy materials and computers. The library's operation is funded by the County (65%) and the City of Calhoun (35%), with the City providing the building. The County provides this agency with an annual supplement and the state provides funding for the purchase of additional library materials.

### **Georgia Forestry Commission (7140)**

The County pays this state agency \$10,842 per year based on a formula of \$0.10 for 108,416 acres in order to participate in the forest wildfire protection program.

### **Calhoun/Gordon County Airport Authority (7560)**

This five member authority has the responsibility of operating and managing the Calhoun/Gordon County airport, also known as Tom B. David Field. This Level III general aviation airport has 250 acres, a 6,000 foot long and 100 foot wide lighted asphalt runway, a modern 3000' terminal and fuel system, 99 hangers of various sizes are available as well as numerous tie-downs. The airport sells aviation fuel and leases hangers for revenue. The operation is funded by the County (50%) with an annual supplement and the City of Calhoun (50%).

### **Voluntary Action Center (7636-572007)**

This agency, under the direction of an independent Board of Directors, offers many programs to citizens in need including: (1) Emergency Assistance Program – that offers a food pantry, clothing, household items, rent assistance, and utility bill assistance, (2) Thrift Shop – has economically priced used clothing, furniture, and other items donated by the public at reduced rates, (3) Disaster Closet for Burn-out and Tornado Victims – bedding, furniture, dishes, pans, towels, silverware, clothing, and temporary shelter costs, (4) Prescription Assistance – working with local medical and pharmaceutical personnel to meet the prescription needs of those who qualify, and (5) Special Holiday Assistance – referrals for Thanksgiving Food Baskets, Empty Stocking Fund, and Family and Teenage Holiday Adoptions. The County provides this agency with an annual supplement.

### **Prevent Child Abuse Gordon County, Inc. (7636-572009)**

This organization, also known as Family Resource Center of Gordon County, is under the direction of an independent Board of Directors, serves as a child abuse prevention agency and offers six major programs: (1) Active Parenting Program, a group parenting class conducted five times per year, (2) First Steps Program, a parent support, information, and referral program for parents with newborns and children to age 5, (3) Parents as Teachers Program, a voluntary home visitation program for children 0-3 and their families, (4) Family Ties, a program for caregivers caring for the children of relatives that offers information on topics important to relative caregivers (5) Nurturing Fathers, a group parenting class conducted five times per year, open only to men, and (6) the Gordon County Child Advocacy Center provides a child-friendly environment to assist families by providing advocacy services and forensic interviews when there are allegations of abuse.

### **Winners Club (7636-572012)**

This private, non-profit organization, under the direction of a local Board of Directors, provides recreation and mentoring programs and community service programs to at-risk children with disabilities. The County provides this organization with an annual supplement.

# **OUTSIDE AGENCIES**

## **AGENCY PROFILES**

### **George Chambers Resource Center (7636-572025)**

This private non-profit agency, under the direction of a local Board of Directors, contracts with the Georgia Department of Behavioral Health & Developmental Disabilities to provide various services to individuals with developmental disabilities. These services include community access, community living supports, supported employment, transportation, and respite. This agency also contracts with the Georgia Department of Labor, Vocational Rehabilitation Services to assist individuals to secure employment. Lastly, this agency also contracts with the Georgia Department of Human Services, Division of Aging to assist the aging and disabled populations to remain in their homes and provides personal supports and skilled nursing. The County provides this agency with a County-owned facility and an annual supplement for fuel for their vans.

### **5311 Transportation Program (901)**

This federally funded public transportation program, contracted out by the County and operated by North Georgia Community Action, Inc., provides a variety of transportation services to Gordon County citizens with its three buses including curb-to-curb, shared ride, route deviation, demand-response, and charter transportation services. Out of County transportation is provided on a case-by-case basis. The regular hours of service are Monday through Friday 8:30 a.m. to 5:00 p.m. and charter service is provided after regular operating hours on weekdays and on weekends. The County provides this program with an annual supplement, fuel, and a dispatching office at the Gordon County Social Service building.

# OUTSIDE AGENCIES

Agency Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>SUMMARY OF EXPENDITURES</b>				
Health Department	\$ 405,262	\$ 405,262	\$ 405,262	\$ 405,262
School Nurse Program	68,250	68,250	68,250	68,250
Ambulance Service	13,700	-	-	-
Meals on Wheels	3,276	3,300	3,300	3,300
DFACS	44,563	44,563	44,563	44,563
Calhoun Recreation	500,000	500,000	500,000	500,000
Arts Council	5,000	5,000	5,000	5,000
Fair Association	5,450	5,450	5,450	5,450
Library	295,925	317,920	317,920	330,637
Georgia Forestry Commission	10,842	10,842	10,842	10,842
Airport Authority	168,000	172,000	272,917	653,547
VAC	9,919	9,919	9,919	9,919
Prevent Child Abuse GC, Inc.	5,000	5,000	5,000	5,000
Winners Club	4,550	4,550	4,550	4,550
G. Chambers Resource Ctr.	11,000	11,000	11,000	11,000
5311 Transportation Program	137,655	160,000	160,000	190,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,688,392</b>	<b>\$ 1,723,056</b>	<b>\$ 1,823,973</b>	<b>\$ 2,247,320</b>





## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The County currently has ten Special Revenue Funds: Supplemental Juvenile Services Fund, Drug Abuse Treatment & Education Fund, Victim-Witness Assistance Fund, Fire Fund, Jail Maintenance & Construction Fund, Condemnation Fund, Opioid Fund, E-911 Fund, American Rescue Plan Fund and the Hotel/Motel Tax Fund.

Supplemental Juvenile Services Fund (201) – this fund is used to account for the supervision fees collected by the County’s juvenile court to care for juveniles that are in the court’s care. These funds are legally restricted for housing, educational, counseling, mediation, transportation, restitution, and work experience expenses.

Drug Abuse Treatment & Education Fund (202) – this fund, under the direction of the elected Superior Court judges, is used to account for an additional 5% penalty placed on certain drug related fines. These funds are legally restricted to be used for the purpose of providing drug abuse treatment and education programs.

Victim-Witness Assistance Fund (203) – this fund, under the direction of the elected District Attorney, is used to account for an additional 5% penalty placed on all fines collected in the County courts. These funds are legally restricted to be used to assist crime victims in understanding and dealing with the criminal justice system as it relates to the crimes committed against them.

Fire Fund (207) – this fund is used to account for revenues, specifically the insurance premium tax, that is restricted for providing fire protection to the entire County.



## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The County has ten Special Revenue Funds: Supplemental Juvenile Services Fund, Drug Abuse Treatment & Education Fund, Victim-Witness Assistance Fund, Fire Fund, Jail Maintenance & Construction Fund, Condemnation Fund, Opioid Fund, E-911 Fund, American Rescue Plan Fund and the Hotel/Motel Tax Fund.

Jail Maintenance & Construction Fund (208) – this fund is used to account for an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of County ordinances collected in the County courts. These funds are legally restricted to be used for the purpose of constructing, operating, and staffing County jails.

Condemnation Fund (210) – this fund, under the direction of the elected Sheriff, is used to account for revenues generated from confiscated items. These funds are legally restricted for operations and maintenance of law enforcement activities.

Opioid Fund (213) – this fund is used to account for the proceeds received from a settlement agreement with distributors and manufacturers of opioids. This agreement is an exchange transaction where the state and local governments are receiving settlement funds in exchange for the release of future litigation being brought upon the distributors and manufacturers. All funds disbursed must adhere to approved purchases as described in the agreement.

E-911 Fund (215) – this fund is used to account for the proceeds of a monthly \$1.50 surcharge placed on all County residents' wired telephone bills, a monthly \$1.50 surcharge placed on all County residents' wireless telephone bills (Phase I and II), and a monthly \$1.50 surcharge placed on all VOIP telephone bills to fund the County-wide emergency services telephone system.

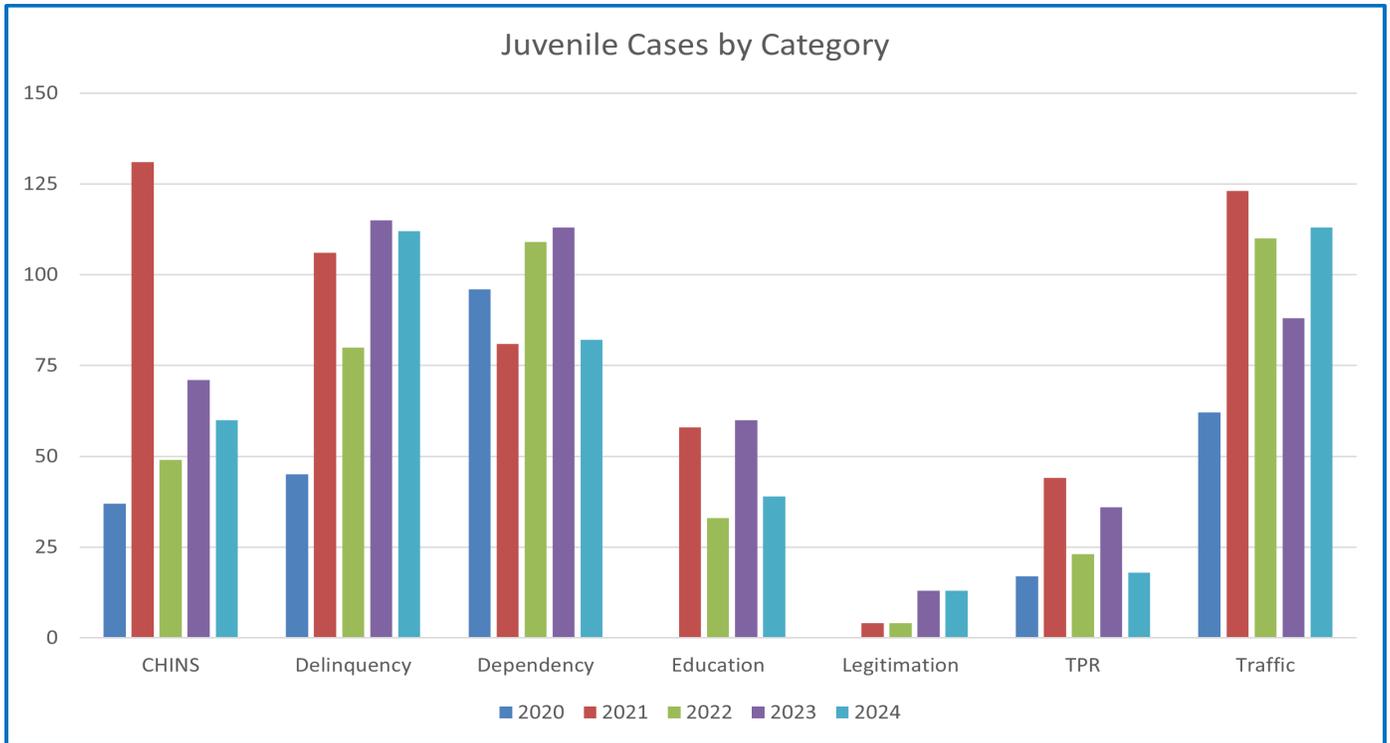
American Rescue Plan Fund (230) – This fund is used to account for funds disbursed by the Federal Government in response to the Covid-19 pandemic which are legally restricted for purposes approved by the Department of the Treasury.

Hotel/Motel Tax Fund (275) – this fund is used to account for the proceeds of the 8% hotel/motel tax that is distributed to the Development Authority of Gordon County and the Chamber of Commerce.

# SUPPLEMENTAL JUVENILE SERVICES FUND

## FUND PROFILE

This fund is used to account for the supervision fees collected by the County's Juvenile Court to care for juveniles that are in the court's care. These funds are legally restricted for housing, educational, counseling, mediation, transportation, restitution, and work experience expenses.



# SUPPLEMENTAL JUVENILE SERVICES FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
201	351150 JUVENILE	\$ 9,718	\$ 7,000	\$ 7,000	\$ 5,000
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>9,718</b>	<b>7,000</b>	<b>7,000</b>	<b>5,000</b>
<b>INVESTMENT INCOME</b>					
201	361000 INTEREST REVENUES	1,739	800	800	1,400
<b>TOTAL INVESTMENT INCOME</b>		<b>1,739</b>	<b>800</b>	<b>800</b>	<b>1,400</b>
<b>TOTAL REVENUES</b>		<b>11,457</b>	<b>7,800</b>	<b>7,800</b>	<b>6,400</b>
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
201	523670 BANK TRANSACTION FEES	18	18	18	20
201	523907 PROBATION SERVICES - TREATMENT	-	5,000	2,500	-
201	531157 PROBATION SERVICES - TREATMENT	-	-	2,500	2,000
<b>TOTAL PURCHASED SERVICES</b>		<b>18</b>	<b>5,018</b>	<b>5,018</b>	<b>2,020</b>
<b>OTHER FINANCING USES</b>					
201	611999 TRANSFER OUT - TO FUND BALANCE	-	2,782	2,782	4,380
<b>TOTAL OTHER FINANCING USES</b>		<b>-</b>	<b>2,782</b>	<b>2,782</b>	<b>4,380</b>
<b>TOTAL EXPENDITURES</b>		<b>18</b>	<b>7,800</b>	<b>7,800</b>	<b>6,400</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 11,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# DRUG ABUSE TREATMENT & EDUCATION FUND

## *FUND PROFILE*

This fund, under the direction of the elected Superior Court judges, is used to account for an additional 5% penalty placed on certain drug related fines. These funds are legally restricted to be used for the purpose of providing drug abuse treatment and education programs.



**D. Scott Smith, Superior Court Judge**

# DRUG ABUSE TREATMENT & EDUCATION FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
202 351941	DRUG ABUSE TRTMT-SUPERIOR C	\$ 42,475	\$ 28,000	\$ 28,000	31,000
202 351942	DRUG ABUSE TRTMT-CITY CALHOUN	1,620	1,500	1,500	1,000
202 351943	DRUG ABUSE TRTMT- PROBATE CT	15,068	11,000	11,000	12,000
202 351945	DRUG ABUSE TRTMT-RESACA	335	600	600	1,000
202 351946	DRUG ABUSE TRTMT-JUVENILE CT	25	-	-	-
202 351947	DRUG ABUSE TRTMT-FAIRMOUNT	645	500	500	700
202 351948	CHEROKEE CIRCUIT DRUG COURT	-	-	-	10,000
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>60,168</b>	<b>41,600</b>	<b>41,600</b>	<b>55,700</b>
<b>INVESTMENT INCOME</b>					
202 361000	INTEREST REVENUES	5,602	3,000	3,000	4,000
<b>TOTAL INVESTMENT INCOME</b>		<b>5,602</b>	<b>3,000</b>	<b>3,000</b>	<b>4,000</b>
<b>OTHER FINANCING SOURCES</b>					
202 391001	OPERATING TRANSFER IN-GEN FUND	-	38,975	38,975	35,187
202 391100	OPERATING TRANSFER IN-OTHER	71,050	38,975	38,975	45,188
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>71,050</b>	<b>77,950</b>	<b>77,950</b>	<b>80,375</b>
<b>TOTAL REVENUES</b>		<b>136,820</b>	<b>122,550</b>	<b>122,550</b>	<b>140,075</b>
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
202 521215	COUNSELING	120,690	120,000	120,000	138,000
202 523670	BANK TRANSACTION FEES	58	50	50	75
<b>TOTAL PURCHASED SERVICES</b>		<b>120,748</b>	<b>120,050</b>	<b>120,050</b>	<b>138,075</b>
<b>SUPPLIES</b>					
202 531110	OPERATIONAL SUPPLIES	-	500	500	-
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>OTHER FINANCING USES</b>					
202 611019	OPERATING TRANSFER TO GEN FUND	-	2,000	2,000	2,000
<b>TOTAL OTHER FINANCING USES</b>		<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL EXPENDITURES</b>		<b>120,748</b>	<b>122,550</b>	<b>122,550</b>	<b>140,075</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 16,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## **VICTIM - WITNESS ASSISTANCE FUND**

### ***FUND PROFILE***

This fund, under the direction of the elected District Attorney, is used to account for an additional 5% penalty placed on all fines collected in the County courts. These funds are legally restricted to be used to assist crime victims in understanding and dealing with the criminal justice system as it relates to the crimes committed against them.



**Erle J. Newton, III, District Attorney**

# VICTIM - WITNESS ASSISTANCE FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
203 351951	VICTIM ASSIST- SUPERIOR COURT	\$ 10,881	\$ 9,500	\$ 9,500	\$ 9,500
203 351952	VICTIM ASSIST-CITY CALHOUN	15,272	12,000	12,000	12,000
203 351953	VICTIM ASSIST-PROBATE COURT	32,491	29,000	29,000	32,000
203 351954	VICTIM ASSIST-MAGISTRATE COURT	330	100	100	300
203 351955	VICTIM ASSISTANCE - JUVENILE COURT	503	300	300	500
203 351956 080	VICTIM ASSIST-FAIRMOUNT	3,646	1,800	1,800	3,600
203 351958	VICTIM ASSIST-CITY OF RESACA	2,921	2,000	2,000	2,800
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>66,044</b>	<b>54,700</b>	<b>54,700</b>	<b>60,700</b>
<b>INVESTMENT INCOME</b>					
203 361000	INTEREST REVENUES	542	350	350	700
<b>TOTAL INVESTMENT INCOME</b>		<b>542</b>	<b>350</b>	<b>350</b>	<b>700</b>
<b>OTHER FINANCING SOURCES</b>					
203 391001	OPERATING TRANSFER IN-GEN FUND	113,927	110,552	110,552	112,875
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>113,927</b>	<b>110,552</b>	<b>110,552</b>	<b>112,875</b>
<b>TOTAL REVENUES</b>		<b>\$ 180,513</b>	<b>\$ 165,602</b>	<b>\$ 165,602</b>	<b>\$ 174,275</b>

## VICTIM - WITNESS ASSISTANCE FUND

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
203 511100	REGULAR EMPLOYEES SALARIES	\$ 67,523	\$ 91,497	\$ 90,648	\$ 95,174
203 512100	GROUP INSURANCE	37,094	59,078	59,078	64,794
203 512200	FICA CONTRIBUTIONS	5,091	6,998	6,998	7,279
203 512400	RETIREMENT CONTRIBUTIONS	1,431	1,804	2,653	1,303
<b>TOTAL PERSONAL SERVICES</b>		<b>111,139</b>	<b>159,377</b>	<b>159,377</b>	<b>168,550</b>
<b>PURCHASED SERVICES</b>					
203 523300	ADVERTISING	-	450	450	450
203 523400	PRINTING & BINDING	239	300	300	300
203 523500	TRAVEL	-	1,200	1,200	1,200
203 523602	WITNESS FEES	195	1,000	1,000	750
203 523670	BANK TRANSACTION FEES	5	75	75	25
203 523700	EDUCATION AND TRAINING	-	950	950	750
<b>TOTAL PURCHASED SERVICES</b>		<b>439</b>	<b>3,975</b>	<b>3,975</b>	<b>3,475</b>
<b>SUPPLIES</b>					
203 531101	OFFICE SUPPLIES	313	1,200	1,200	1,200
203 531104	PRINTER SUPPLIES	231	150	150	150
203 531600	SMALL EQUIPMENT	838	500	500	500
203 531700	OTHER SUPPLIES	45	400	400	400
<b>TOTAL SUPPLIES</b>		<b>1,427</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>
<b>TOTAL EXPENDITURES</b>		<b>113,005</b>	<b>165,602</b>	<b>165,602</b>	<b>174,275</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 67,508</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# **FIRE FUND**

## ***FUND PROFILE***

The Fire-Rescue Department's primary funding source is the insurance premium tax. These proceeds are specifically earmarked to provide fire protection for the entire county. The revenues generated from the insurance premium tax do not cover all the Fire Fund's expenses; therefore, the General Fund must transfer additional funds to the Fire Fund as well.

The Fire-Rescue Department is responsible for protecting all unincorporated areas of Gordon County, and also provides coverage for the cities of Plainville, Resaca, and Fairmount.

The Fire-Rescue Department provides fire suppression, medical first response, fire prevention through fire safety, and provides and installs smoke alarms for the citizens. The department conducts extensive in-house training to maintain fire, ems, and other required certifications and licenses for all employees. The department also works with other emergency service agencies by providing personnel and equipment to make up the NW GA Joint Hazardous Materials Team and Task Force 6 of the Georgia Search & Rescue teams. The Fire-Rescue Department currently maintains 4 full-time stations and seven paid per-call (unmanned) stations with various apparatus and equipment for protecting the citizens of Gordon County.



**Heath Derryberry, Fire Chief**



**Gordon County Fire Station 1**

# FIRE FUND

## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>TAXES</b>					
207 316200	INSURANCE PREMIUM	\$ 3,370,330	\$ 3,232,000	\$ 3,232,000	\$ 3,450,000
<b>TOTAL TAXES</b>		<b>3,370,330</b>	<b>3,232,000</b>	<b>3,232,000</b>	<b>3,450,000</b>
<b>LICENSES &amp; PERMITS</b>					
207 321401	BUSINESS LICENSE- GENERAL	47,568	40,000	40,000	48,000
207 321700	OTHER BUSINESS LICENSE/PERMITS	7,108	10,000	10,000	4,000
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>54,676</b>	<b>50,000</b>	<b>50,000</b>	<b>52,000</b>
<b>INTERGOVERNMENTAL</b>					
<b>CHARGES FOR SERVICES</b>					
207 341400	PRINTING & DUPLICATING SERVICES	2	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENT INCOME</b>					
207 361000	INTEREST REVENUES	124,767	90,000	90,000	85,000
207 361050	INTEREST REVENUES-INVESTMENTS	30,844	30,000	30,000	30,000
207 363000	UNREALIZED GAIN OR LOSS-INVESTMENTS	(1,276)	-	-	-
<b>TOTAL INVESTMENT INCOME</b>		<b>154,335</b>	<b>120,000</b>	<b>120,000</b>	<b>115,000</b>
<b>CONTRIBUTIONS</b>					
207 370010	VARIOUS	-	-	2,500	2,500
<b>TOTAL CONTRIBUTIONS</b>		<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>
<b>OTHER FINANCING SOURCES</b>					
207 391001	OPERATING TRANSFER IN-GEN FUND	2,015,107	2,505,164	2,505,164	2,464,124
207 392200	COMPENSATION FOR LOSS OF GFA	6,800	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>2,021,907</b>	<b>2,505,164</b>	<b>2,505,164</b>	<b>2,464,124</b>
<b>USE OF RESERVES</b>					
207 391999	TRANSFER IN-FUND BALANCE	-	808,684	808,684	810,000
<b>TOTAL USE OF RESERVES</b>		<b>-</b>	<b>808,684</b>	<b>808,684</b>	<b>810,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 5,601,250</b>	<b>\$ 6,715,848</b>	<b>\$ 6,718,348</b>	<b>\$ 6,893,624</b>

# FIRE FUND

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
460	511100 REGULAR EMPLOYEES SALARIES	\$ 2,774,964	\$ 3,535,703	\$ 3,495,552	\$ 3,633,758
460	511300 OVERTIME	277,954	317,312	311,780	322,888
460	512100 GROUP INSURANCE	1,318,873	1,598,390	1,620,372	1,773,181
460	512200 FICA CONTRIBUTIONS	228,643	294,756	293,105	302,683
460	512400 RETIREMENT CONTRIBUTIONS	82,893	88,619	113,971	63,306
<b>TOTAL PERSONAL SERVICES</b>		<b>4,683,326</b>	<b>5,834,780</b>	<b>5,834,780</b>	<b>6,095,816</b>
<b>PURCHASED SERVICES</b>					
460	521307 OTHER TECHNICAL SERVICES	4,105	4,000	3,465	4,000
460	522110 DISPOSAL	4,751	4,720	4,720	5,100
460	522201 R&M-SITE IMPROVEMENTS	2,302	3,000	3,000	3,000
460	522210 R&M-BUILDINGS	60,151	60,000	57,000	60,000
460	522220 R&M-INFRASTRUCTURE	22,800	-	-	25,000
460	522230 R&M-MACHINERY	43,011	40,000	40,000	40,000
460	522250 R&M-VEHICLES	105,091	90,000	80,000	85,000
460	522290 EXTERMINATING	1,660	2,000	2,000	2,000
460	522320 RENTAL OF EQUIPMENT & VEHICLES	797	2,000	2,000	1,000
460	523019 TOWING SERVICES	1,921	4,000	3,730	4,000
460	523201 COMM.-TELEPHONE	14,168	16,000	16,000	12,000
460	523210 COMM-INTERNET	24,315	30,000	30,000	25,000
460	523213 TV	3,147	3,500	3,500	3,500
460	523220 COMM.-POSTAGE	247	500	500	300
460	523300 ADVERTISING	-	-	270	200
460	523500 TRAVEL	4,036	6,000	14,000	14,000
460	523570 HIGHWAY IMPACT FEES	1,650	2,000	2,000	2,000
460	523601 DUES	2,524	3,500	3,500	4,000
460	523670 BANK TRANSACTION FEES	1,264	1,500	1,500	1,500
460	523700 EDUCATION AND TRAINING	11,039	15,000	7,000	15,000
<b>TOTAL PURCHASED SERVICES</b>		<b>308,977</b>	<b>287,720</b>	<b>274,185</b>	<b>306,600</b>

# FIRE FUND

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>EXPENDITURES</b>					
<b>SUPPLIES</b>					
460	531101 OFFICE SUPPLIES	1,261	2,000	2,000	1,500
460	531104 PRINTER SUPPLIES	555	1,000	1,000	1,000
460	531105 R&M BLDG SUPPLIES	1,994	6,000	9,000	6,000
460	531110 OPERATIONAL SUPPLIES	21,263	25,000	25,000	25,000
460	531136 EDUCATIONAL MATERIALS	4,389	6,000	6,000	6,000
460	531140 JANITORIAL SUPPLIES	13,871	17,000	17,000	15,000
460	531150 AUTOMOTIVE/MACHINERY SUPPLIES	13,108	15,000	25,000	28,000
460	531210 WATER/SEWER	17,741	19,000	19,000	19,000
460	531220 NATURAL GAS	18,995	22,000	22,000	20,000
460	531230 ELECTRICITY	54,605	58,000	58,000	58,000
460	531240 BOTTLED GAS	7,386	6,500	6,500	7,000
460	531270 GASOLINE/DIESEL	74,988	80,000	80,000	80,000
460	531400 BOOKS AND PERIODICALS	2,483	3,000	3,000	3,000
460	531600 SMALL EQUIPMENT	156,182	170,000	164,900	140,000
460	531604 SUBSCRIPTION SOFTWARE	42,367	40,500	45,035	53,000
460	531700 OTHER SUPPLIES	25,727	40,000	38,500	15,000
460	531701 UNIFORMS	29,490	38,540	38,540	37,700
460	531702 SHOES/BOOTS	10,065	12,000	12,000	8,700
460	531703 SPECIAL GEAR	44,813	40,000	40,000	-
460	531703 AWARDS	3,377	500	5,600	1,000
<b>TOTAL SUPPLIES</b>		<b>544,660</b>	<b>602,040</b>	<b>618,075</b>	<b>524,900</b>
<b>CAPITAL OUTLAY</b>					
460	541400 C.O.-INFRASTRUCTURE	-	25,000	25,000	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>					
460	562001 AMORTIZATION - INVESTMENTS	(33,692)	(33,692)	(33,692)	(33,692)
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>		<b>(33,692)</b>	<b>(33,692)</b>	<b>(33,692)</b>	<b>(33,692)</b>
<b>DEBT SERVICE</b>					
460	581204 1PRINCIPAL - CAPITAL LEASE	2,803	-	-	-
460	582204 INTEREST - CAPITAL LEASE	140	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>2,943</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>5,506,214</b>	<b>6,715,848</b>	<b>6,718,348</b>	<b>6,893,624</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 95,036</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# JAIL MAINTENANCE & CONSTRUCTION FUND

## ***FUND PROFILE***

This fund is used to account for an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of County ordinances collected in the County courts. These funds are legally restricted to be used for the purpose of constructing, operating, and staffing the County jail.



**Gordon County Justice Center and Sheriff's Office**

# JAIL MAINTENANCE & CONSTRUCTION FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
208 351910	JAIL MAINTENANCE FEES	\$ 120,409	\$ 108,000	\$ 108,000	\$ 115,000
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>120,409</b>	<b>108,000</b>	<b>108,000</b>	<b>115,000</b>
<b>INVESTMENT INCOME</b>					
208 361000	INTEREST REVENUES	4,880	2,040	2,040	3,800
<b>TOTAL INVESTMENT INCOME</b>		<b>4,880</b>	<b>2,040</b>	<b>2,040</b>	<b>3,800</b>
<b>TOTAL REVENUES</b>		<b>125,289</b>	<b>110,040</b>	<b>110,040</b>	<b>118,800</b>
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
208 523670	BANK TRANSACTION FEES	48	40	40	80
<b>TOTAL PURCHASED SERVICES</b>		<b>48</b>	<b>40</b>	<b>40</b>	<b>80</b>
<b>OTHER FINANCING USES</b>					
208 611019	OPERATING TRANSFER TO GEN FUND	86,500	110,000	110,000	118,720
<b>TOTAL OTHER FINANCING USES</b>		<b>86,500</b>	<b>110,000</b>	<b>110,000</b>	<b>118,720</b>
<b>TOTAL EXPENDITURES</b>		<b>86,548</b>	<b>110,040</b>	<b>110,040</b>	<b>118,800</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 38,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

# CONDEMNATION FUND

## *FUND PROFILE*

This fund, under the direction of the elected Sheriff, is used to account for revenues generated from confiscated items. These funds are legally restricted for operations and maintenance of law enforcement activities.



**Gordon County Justice Center and Sheriff's Office**

# CONDEMNATION FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
210 351175	CONDEMNATION-FINES & FORF.	\$ 42,715	\$ 20,000	\$ 20,000	\$ 45,000
210 351177	SALE OF SEIZED PROPERTY	5,789	22,000	22,000	22,000
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>48,504</b>	<b>42,000</b>	<b>42,000</b>	<b>67,000</b>
<b>INVESTMENT INCOME</b>					
210 361000	INTEREST REVENUES	57	50	50	50
<b>TOTAL INVESTMENT INCOME</b>		<b>57</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>TOTAL REVENUES</b>		<b>48,561</b>	<b>42,050</b>	<b>42,050</b>	<b>67,050</b>
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
210 522201	R&M-SITE IMPROVEMENTS	15,785	7,000	7,000	7,000
210 522230	R&M-MACHINERY	100	-	-	-
210 522250	R&M-VEHICLES	4,794	8,050	8,050	8,000
210 523061	DISTRICT ATTORNEY'S OFFICE	1,848	2,000	2,000	4,500
210 523063	SEIZURE REIMBURSEMENT	16,963	8,000	8,000	10,000
210 523065	PURCHASED INFORMATION / EVIDENCE	-	5,000	5,000	-
210 523300	ADVERTISING	-	-	-	5,000
210 523700	EDUCATION & TRAINING	555	1,000	1,000	500
<b>TOTAL PURCHASED SERVICES</b>		<b>40,045</b>	<b>31,050</b>	<b>31,050</b>	<b>35,000</b>
<b>SUPPLIES</b>					
210 531110	OPERATIONAL SUPPLIES	33,060	5,000	5,000	22,050
210 531600	SMALL EQUIPMENT	10,000	6,000	6,000	10,000
210 531700	OTHER SUPPLIES	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>43,060</b>	<b>11,000</b>	<b>11,000</b>	<b>32,050</b>
<b>TOTAL EXPENDITURES</b>		<b>83,105</b>	<b>42,050</b>	<b>42,050</b>	<b>67,050</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ (34,544)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# OPIOID FUND

## *FUND PROFILE*

The state of Georgia and local governments have entered into a settlement agreement with three distributors and a major manufacturer of opioids. This agreement is an exchange transaction where the state and the local governments are receiving settlement funds in exchange for the release of future litigation being brought upon the distributors and manufacturers. All funds disbursed must adhere to approved purchases as described in the agreement.

# OPIOID FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
213 351920	OPIOID PAYMENTS	\$ 176,802	\$ 37,349	\$ 37,349	\$ 55,534
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>176,802</b>	<b>37,349</b>	<b>37,349</b>	<b>55,534</b>
<b>INVESTMENT INCOME</b>					
213 361000	INTEREST REVENUES	994	-	-	8,700
<b>TOTAL INVESTMENT INCOME</b>		<b>994</b>	<b>-</b>	<b>-</b>	<b>8,700</b>
<b>OTHER FINANCING SOURCES</b>					
213 391999	TRANSFER IN-FUND BALANCE	-	1,626	1,626	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>1,626</b>	<b>1,626</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>177,796</b>	<b>38,975</b>	<b>38,975</b>	<b>64,234</b>
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
213 523670	BANK TRANSACTION FEES	10	-	-	150
<b>TOTAL PURCHASED SERVICES</b>		<b>10</b>	<b>-</b>	<b>-</b>	<b>150</b>
<b>OTHER FINANCING USES</b>					
213 611019	TRANSFER OUT-GENERAL FUND	35,525	-	-	-
213 611032	TRANSFER OUT-DRUG ABUSE FUND	35,525	38,975	38,975	45,188
213 611999	TRANSFER OUT - TO FUND BALANCE	-	-	-	18,896
<b>TOTAL OTHER FINANCING USES</b>		<b>71,050</b>	<b>38,975</b>	<b>38,975</b>	<b>64,084</b>
<b>TOTAL EXPENDITURES</b>		<b>71,060</b>	<b>38,975</b>	<b>38,975</b>	<b>64,234</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 106,736</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Gordon County 911 Center**



# E-911 FUND

## ***FUND PROFILE***

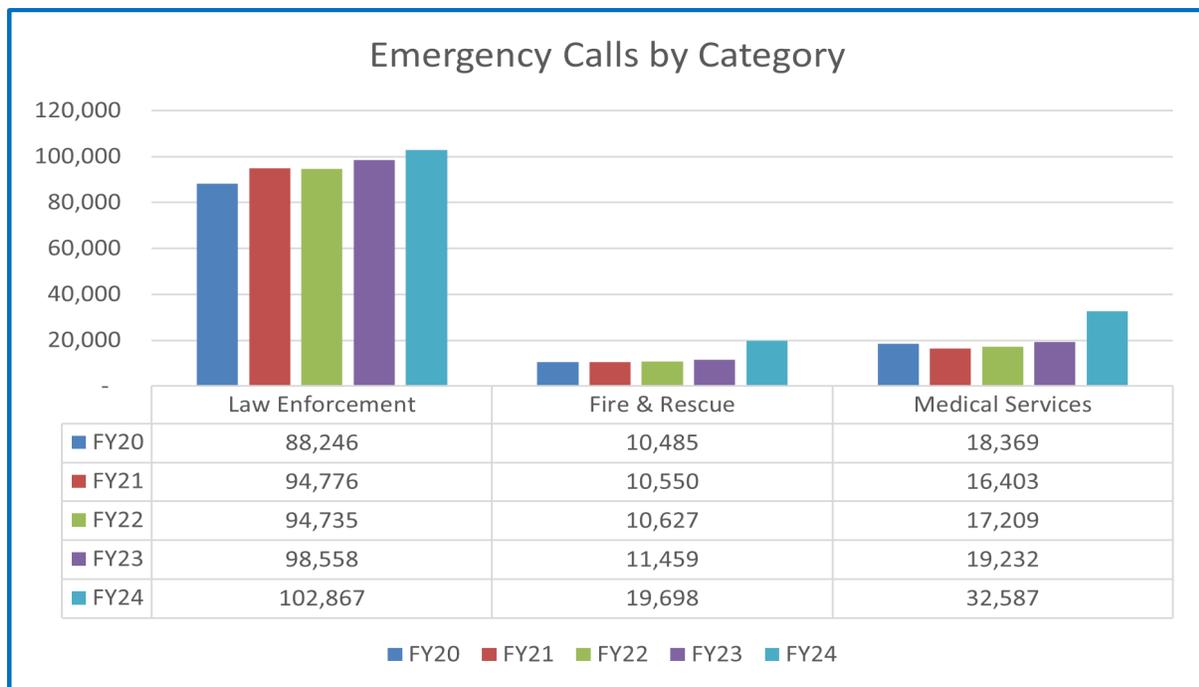
The E-911 Special Revenue Fund receives revenues from a monthly \$1.50 surcharge placed on all wired telephones in the County, a monthly \$1.50 surcharge placed on all wireless telephones in the County (Phase I and II), and a monthly \$1.50 surcharge placed on all VOIP telephones. These proceeds are specifically earmarked to fund the County-wide emergency telephone system that became operational during mid 1993. This department's certified communication officers receive and process emergency and non-emergency telephone calls on a County-wide basis, dispatch emergency personnel from the Sheriff's Office, County Fire Department, Emergency Medical Services, County Animal Control, Calhoun Police Department, Calhoun Fire Department, Calhoun Animal Control, Fairmount Police, and assists the County Public Works Department, Calhoun Public Works Department, Georgia Department of Transportation, and the Georgia State Patrol regarding road hazards. This department also transfers emergency telephone calls to other jurisdictions as needed and maintains the County's Master Street Address Guide (MSAG) for the unincorporated area as well as for all cities within the County. Since the revenues generated from the telephone surcharges and the City of Calhoun's contribution do not cover all of the E-911 Fund's expenses, the General Fund must transfer funds to the E-911 Fund to pay for the balance of normal operating expenses.



**Angie Gillman, Director**

# E-911 FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>CHARGES FOR SERVICES</b>					
215 341400	PRINTING & DUPLICATING SERVICES	\$ 225	\$ 200	\$ 200	\$ 400
215 342500	E-911 CHARGES	913,911	915,000	915,000	920,000
215 342507	E-911 WIRELESS CHARGES	231,067	208,000	208,000	218,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,145,203</b>	<b>1,123,200</b>	<b>1,123,200</b>	<b>1,138,400</b>
<b>INVESTMENT INCOME</b>					
215 361000	INTEREST REVENUES	30,538	19,000	19,000	24,000
<b>TOTAL INVESTMENT INCOME</b>		<b>30,538</b>	<b>19,000</b>	<b>19,000</b>	<b>24,000</b>
<b>OTHER INCOME</b>					
215 370008	CONTRIBUTIONS-911 DISPATCH	75,000	75,000	75,000	75,000
215 370010	CONTRIBUTIONS-VARIOUS	700	-	-	-
<b>TOTAL OTHER INCOME</b>		<b>75,700</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>OTHER FINANCING SOURCES</b>					
215 391001	OPERATING TRANSFER IN-GEN FUND	877,541	1,003,551	1,003,551	1,085,536
215 391999	TRANSFER IN-FUND BALANCE	-	273,983	273,983	211,428
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>877,541</b>	<b>1,277,534</b>	<b>1,277,534</b>	<b>1,296,964</b>
<b>TOTAL REVENUES</b>		<b>\$ 2,128,982</b>	<b>\$ 2,494,734</b>	<b>\$ 2,494,734</b>	<b>\$ 2,534,364</b>



# E-911 FUND

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
445	511100 REGULAR EMPLOYEES SALARIES	\$ 938,017	\$ 1,117,604	\$ 1,107,348	\$ 1,162,046
445	511300 OVERTIME	245,955	285,121	285,121	261,294
445	511800 BEREAVEMENT	(386)	-	-	-
445	512100 GROUP INSURANCE	583,772	578,990	578,990	635,008
445	512200 FICA CONTRIBUTIONS	88,509	100,843	100,843	102,002
445	512400 RETIREMENT CONTRIBUTIONS	26,867	30,324	40,580	21,339
<b>TOTAL PERSONAL SERVICES</b>		<b>1,882,735</b>	<b>2,112,882</b>	<b>2,112,882</b>	<b>2,181,689</b>
<b>PURCHASED SERVICES</b>					
445	522110 DISPOSAL	486	480	480	480
445	522210 R&M-BUILDINGS	4,761	3,764	3,764	3,700
445	522230 R&M-MACHINERY	50,411	50,000	46,283	38,739
445	522250 R&M-VEHICLES	-	-	-	500
445	522270 R&M-COMPUTERS	440	-	-	-
445	522320 RENTAL OF EQUIPMENT & VEHICLES	999	2,000	4,117	1,200
445	522325 CAD LEASE & MAINTENANCE	95,895	147,000	147,000	138,870
445	523201 COMM.-TELEPHONE	25,351	17,500	17,500	10,970
445	523202 COMM.-TELEPHONE ADMIN FEES	2,480	1,200	1,200	1,200
445	523210 COMM.-INTERNET	4,233	4,500	4,500	4,900
445	523300 ADVERTISING	270	250	250	250
445	523500 TRAVEL	1,518	6,000	6,000	6,000
445	523601 DUES	208	208	216	220
445	523670 BANK TRANSACTION FEES	309	350	350	325
445	523700 EDUCATION AND TRAINING	5,088	8,000	7,859	8,000
<b>TOTAL PURCHASED SERVICES</b>		<b>192,449</b>	<b>241,252</b>	<b>239,519</b>	<b>215,354</b>
<b>SUPPLIES</b>					
445	531101 OFFICE SUPPLIES	661	1,000	844	1,000
445	531104 PRINTER SUPPLIES	1,019	1,400	1,100	1,000
445	531110 OPERATIONAL SUPPLIES	-	-	628	400
445	531140 JANITORIAL SUPPLIES	2,811	3,500	3,172	3,000
445	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	-	25	-
445	531210 WATER/SEWER	239	900	900	300
445	531220 NATURAL GAS	600	800	800	700
445	531230 ELECTRICITY	16,611	16,000	16,000	16,000
445	531270 GASOLINE/DIESEL	141	200	200	2,000
445	531600 SMALL EQUIP	1,149	5,400	7,000	1,300
445	531604 SUBSCRIPTION SOFTWARE	97,690	109,200	109,200	106,131
445	531700 OTHER SUPPLIES	1,696	-	264	2,000
445	531701 UNIFORMS	1,862	2,200	2,200	2,990
445	531707 AWARDS	465	-	-	500
<b>TOTAL SUPPLIES</b>		<b>124,945</b>	<b>140,600</b>	<b>142,333</b>	<b>137,321</b>
<b>TOTAL EXPENDITURES</b>		<b>2,200,129</b>	<b>2,494,734</b>	<b>2,494,734</b>	<b>2,534,364</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ (71,148)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# AMERICAN RESCUE PLAN FUND

## FUND PROFILE

On March 11, 2021, President Joe Biden signed the *American Rescue Plan Act of 2021* (H.R. 1319) into law. The \$1.9 trillion package is intended to combat the COVID-19 pandemic, including the public health and economic impacts. Gordon County's allocation of these funds is \$11,258,633 which will be used primarily to increase broadband coverage for unserved areas of the County and premium pay for eligible County employees.



# AMERICAN RESCUE PLAN FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
230 332300	ARPA	\$ 617,819	\$ 5,971,668	\$ 5,971,668	\$ 6,000,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>617,819</b>	<b>5,971,668</b>	<b>5,971,668</b>	<b>6,000,000</b>
<b>INVESTMENT INCOME</b>					
230 361000	INTEREST REVENUES	10,276	10,000	10,000	-
230 361050	INTEREST REVENUE-INVESTMENTS	66,551	33,125	33,125	-
230 363000	UNREALIZED GAIN OR LOSS-INVESTMENTS	21,686	-	-	-
<b>TOTAL INVESTMENT INCOME</b>		<b>98,513</b>	<b>43,125</b>	<b>43,125</b>	<b>-</b>
<b>USE OF RESERVES</b>					
230 391999	TRANSFER IN-FUND BALANCE	-	166,192	228,014	-
<b>TOTAL USE OF RESERVES</b>		<b>-</b>	<b>166,192</b>	<b>228,014</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>716,332</b>	<b>6,180,985</b>	<b>6,242,807</b>	<b>6,000,000</b>
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
230 521307 36	OTHER TECHNICAL SERVICES	20,418	-	61,822	-
230 523670	BANK TRANSACTION FEES	106	200	200	-
<b>TOTAL PURCHASED SERVICES</b>		<b>20,524</b>	<b>200</b>	<b>62,022</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
230 541100 38	C.O.-SITES	157,800	-	-	-
230 541300 39	C.O.-SITES	792,630	-	-	-
230 541400	C.O. INFRASTRUCTURE	-	6,301,515	6,301,515	6,000,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>950,430</b>	<b>6,301,515</b>	<b>6,301,515</b>	<b>6,000,000</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>					
230 562001	AMORTIZATION - INVESTMENTS	(241,459)	(120,730)	(120,730)	-
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>		<b>(241,459)</b>	<b>(120,730)</b>	<b>(120,730)</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>729,495</b>	<b>6,180,985</b>	<b>6,242,807</b>	<b>6,000,000</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ (13,163)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# HOTEL/MOTEL TAX FUND

## FUND PROFILE

Gordon County levies an 8% Hotel/Motel tax in accordance with OCGA 48-13-51. These funds are paid to the Industrial Development Authority of Gordon County (3%) and the Chamber of Commerce (5%). Anything in excess of 3% must be spent on promoting tourism in accordance with OCGA 48-13-51(b).



# HOTEL/MOTEL TAX FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>TAXES</b>					
275 314100	HOTEL/MOTEL TAX	\$ 116,966	\$ 125,000	\$ 125,000	\$ 115,000
<b>TOTAL TAXES</b>		<b>116,966</b>	<b>125,000</b>	<b>125,000</b>	<b>115,000</b>
<b>TOTAL REVENUES</b>		<b>116,966</b>	<b>125,000</b>	<b>125,000</b>	<b>115,000</b>
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
275 572017	DEV AUTH-HOTEL/MOTEL TAX	37,038	46,875	46,875	43,125
275 572021	CHAMBER OF COMM-HOTEL/MOTEL TAX	79,928	78,125	78,125	71,875
<b>TOTAL PURCHASED SERVICES</b>		<b>116,966</b>	<b>125,000</b>	<b>125,000</b>	<b>115,000</b>
<b>TOTAL EXPENDITURES</b>		<b>116,966</b>	<b>125,000</b>	<b>125,000</b>	<b>115,000</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **ENTERPRISE FUNDS**

Enterprise Funds are used to account for all County operations that are financed and operated in the same manner as private enterprises, on a self-supporting basis. The County has two Enterprise Funds: the Chert Fund and the Solid Waste Management Fund.

Chert Fund (501) – this fund is used to account for the activities of the County’s chert mining operations.

Solid Waste Management Fund (540) – this fund is used to account for the activities of the County’s active Redbone Ridges municipal solid waste landfill, the closed Harris Beamer municipal solid waste landfill, six solid waste collection sites, and the recycling center.



**Gordon County Chert Mine**



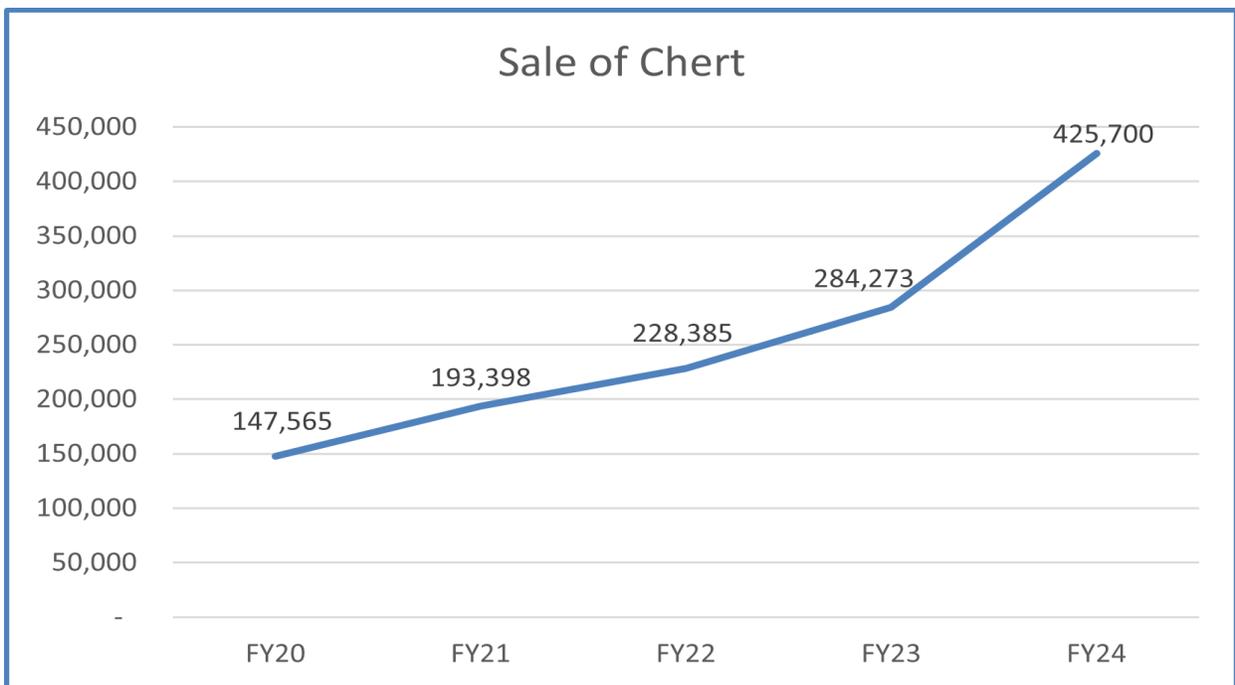
**Gordon County Solid Waste Facility**

# PUBLIC WORKS

## CHERT FUND

### FUND PROFILE

The Chert Enterprise Fund, under the direction of the Public Works Director, is responsible for mining chert from the County's 114.62 acre chert mine and crushing, stockpiling, and loading it. The chert is used as a road building material for County road projects and is sold to the general public.



**PUBLIC WORKS  
CHERT FUND**

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>CHARGES FOR SERVICES</b>					
501 341390	OTHER	\$ 618	\$ 300	\$ 300	\$ 240
501 343902	SALE OF CHERT	425,701	560,000	560,000	300,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>426,319</b>	<b>560,300</b>	<b>560,300</b>	<b>300,240</b>
<b>INVESTMENT INCOME</b>					
501 361000	INTEREST REVENUES	18,511	10,000	10,000	20,000
<b>TOTAL INVESTMENT INCOME</b>		<b>18,511</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>
<b>OTHER FINANCING SOURCES</b>					
501 391001	TRANSFER IN - GENERAL FUND	100,700	180,000	180,000	75,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>100,700</b>	<b>180,000</b>	<b>180,000</b>	<b>75,000</b>
<b>TOTAL REVENUES</b>		<b>545,530</b>	<b>750,300</b>	<b>750,300</b>	<b>395,240</b>
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
448 511100	REGULAR EMPLOYEES SALARIES	106,239	107,612	106,792	114,047
448 511300	OVERTIME	15	512	512	508
448 512100	GROUP INSURANCE	33,704	68,826	68,826	75,486
448 512200	FICA CONTRIBUTIONS	7,149	8,270	8,270	8,763
448 512400	RETIREMENT CONTRIBUTIONS	23,133	2,487	3,307	1,835
<b>TOTAL PERSONAL SERVICES</b>		<b>170,240</b>	<b>187,707</b>	<b>187,707</b>	<b>200,639</b>

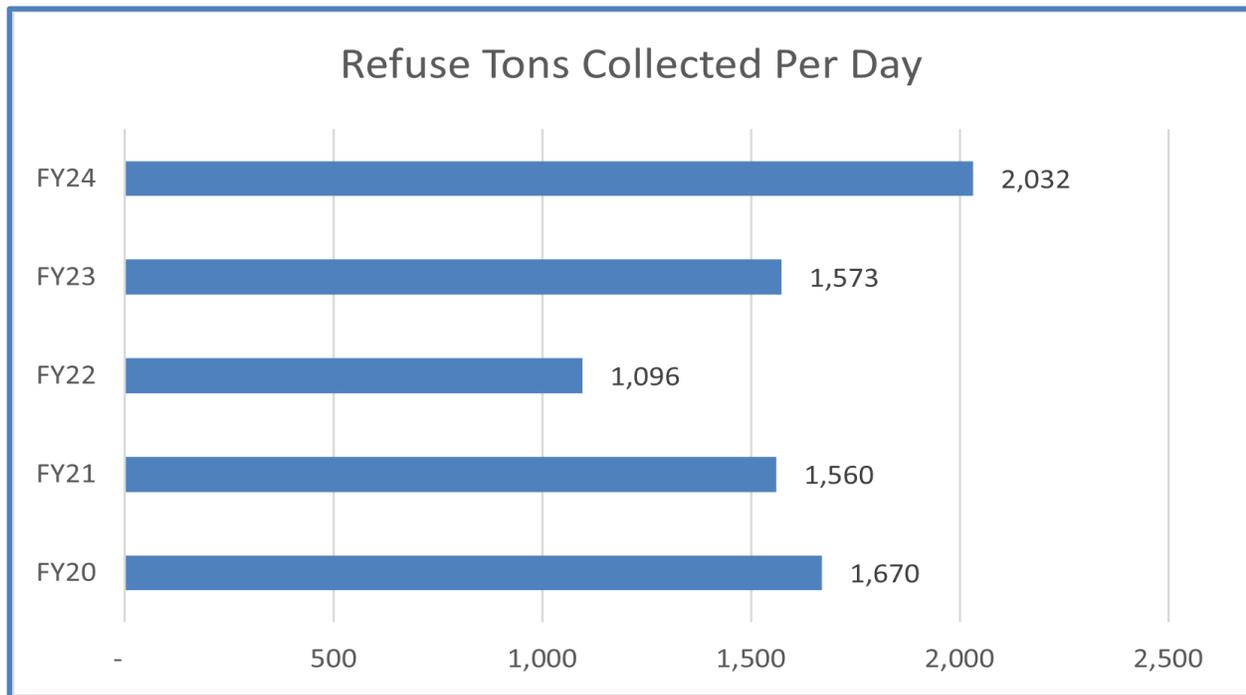
**PUBLIC WORKS  
CHERT FUND**

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
448 521230	ENGINEERING	813	-	-	-
448 521307	OTHER TECHNICAL SERVICES	147	1,000	1,000	-
448 522201	R&M-SITE IMPROVEMENTS	1,800	1,800	1,800	1,000
448 522210	R&M-BUILDINGS	526	1,250	1,250	1,000
448 522230	R&M-MACHINERY	29,371	68,000	64,312	65,000
448 522250	R&M-VEHICLES	3,941	5,800	5,800	5,000
448 523019	TOWING SERVICES	-	-	-	5,000
448 523201	COMM.-TELEPHONE	639	950	950	950
448 523210	COMM.-INTERNET	1,164	1,300	1,300	1,300
448 523400	PRINTING AND BINDING	-	400	400	-
448 523670	BANK TRANSACTION FEES	345	170	220	375
448 523700	EDUCATION & TRAINING	4,318	-	20	-
<b>TOTAL PURCHASED SERVICES</b>		<b>43,064</b>	<b>80,670</b>	<b>77,052</b>	<b>79,625</b>
<b>SUPPLIES</b>					
448 531105	BUILDING SUPPLIES	-	1,250	1,250	600
448 531110	OPERATIONAL SUPPLIES	1,442	2,500	2,430	1,500
448 531150	AUTOMOTIVE/MACHINERY SUPPLIES	12,190	12,710	12,710	12,700
448 531155	MOTOR OIL	574	500	600	750
448 531210	WATER/SEWER	3,172	3,200	3,200	3,000
448 531230	ELECTRICITY	4,239	4,800	4,800	4,500
448 531270	GASOLINE/DIESEL	27,773	34,000	34,000	30,000
448 531600	SMALL EQUIPMENT	-	500	400	500
448 531604	SUBSCRIPTION SOFTWARE	-	-	3,688	4,000
448 531701	UNIFORMS	794	700	700	700
448 531702	SHOES/BOOTS	300	300	300	300
448 531703	SPECIAL GEAR	-	500	500	500
<b>TOTAL SUPPLIES</b>		<b>50,484</b>	<b>60,960</b>	<b>64,578</b>	<b>59,050</b>
<b>DEPRECIATION</b>					
448 561000	DEPRECIATION	55,271	55,300	55,300	55,300
<b>TOTAL DEPRECIATION</b>		<b>55,271</b>	<b>55,300</b>	<b>55,300</b>	<b>55,300</b>
<b>OTHER FINANCING USES</b>					
501 611999	TRANSFER OUT-FUND BALANCE	-	365,663	365,663	626
<b>TOTAL OTHER FINANCING USES</b>		<b>-</b>	<b>365,663</b>	<b>365,663</b>	<b>626</b>
<b>TOTAL EXPENDITURES</b>		<b>319,059</b>	<b>750,300</b>	<b>750,300</b>	<b>395,240</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 226,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# SOLID WASTE MANAGEMENT FUND

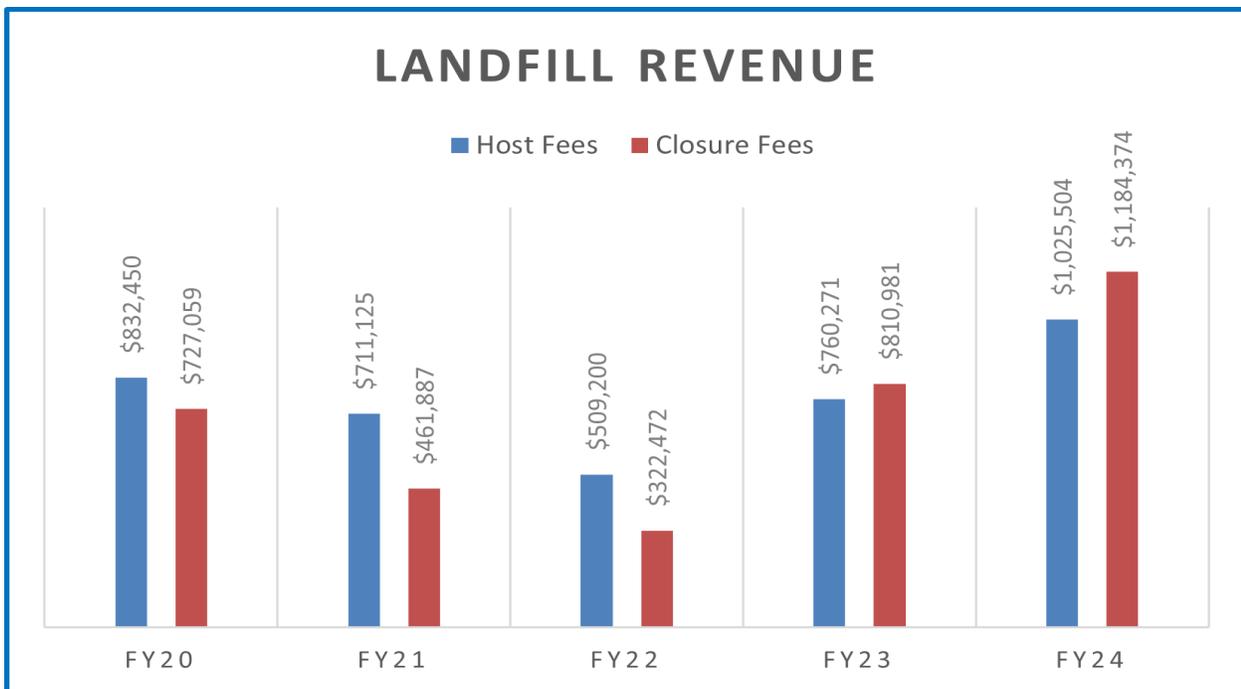
## FUND PROFILE

The Solid Waste Management Enterprise Fund is responsible for operating the County's 610.19 acre (162.62 permitted acres) Subtitle D municipal solid waste Redbone Ridges Landfill and maintaining the permanently closed 40 acre Harris Beamer Landfill. This fund operates six manned collection sites located throughout the County and performs recycling services. The Board of County Commissioners approved a twenty year management agreement with Santek Environmental of Georgia, subsequently sold to Republic Services, to manage the Redbone Ridges Landfill, the six manned collection sites, and the recycling center beginning February 1, 2006. The term of the agreement was extended to forty years during November 2010. The closed Harris Beamer Landfill will remain the responsibility of the County. This Fund generates revenue from host fees, closure fees, lease payments for County-owned equipment, and interest earnings.



# SOLID WASTE MANAGEMENT FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>CHARGES FOR SERVICES</b>					
540 344160	HOST FEES-SANTEK	\$ 1,025,504	\$ 875,000	\$ 875,000	\$ 1,050,000
540 344162	CLOSURE FEES-SANTEK	1,184,375	825,000	825,000	915,000
540 344164	RENTAL FEES-SANTEK	10,000	10,000	10,000	10,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>2,219,879</b>	<b>1,710,000</b>	<b>1,710,000</b>	<b>1,975,000</b>
<b>INVESTMENT INCOME</b>					
540 361000	INTEREST REVENUES	71,164	60,000	60,000	25,000
540 361050	INTEREST REVENUES	134,244	194,626	194,626	218,000
540 361050 101	INTEREST REVENUES	345,315	425,000	425,000	438,000
540 363000	UNREALIZED GAIN OR LOSS	(56,247)	-	-	-
540 363000 101	UNREALIZED GAIN OR LOSS	(12,164)	-	-	-
<b>TOTAL INVESTMENT INCOME</b>		<b>482,312</b>	<b>679,626</b>	<b>679,626</b>	<b>681,000</b>
<b>USE OF RESERVES</b>					
540 391999	TRANSFER IN - FUND BALANCE	-	-	-	815,442
<b>TOTAL USE OF RESERVES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>815,442</b>
<b>TOTAL REVENUES</b>		<b>\$ 6,302,191</b>	<b>\$ 2,389,626</b>	<b>\$ 2,389,626</b>	<b>\$ 3,471,442</b>



# SOLID WASTE MANAGEMENT FUND

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
710 521202	AUDITING FEES	\$ 6,590	\$ 6,000	\$ 5,731	\$ 14,120
710 521210	CONSULTING	-	-	269	5,300
710 521230	ENGINEERING	42,304	55,000	55,000	45,000
710 523570	HIGHWAY IMPACT FEES	100	100	100	100
710 523670	BANK TRANSACTION FEES	719	1,500	1,500	750
711 522310	RENTAL OF LAND & BLDGS	7,200	7,800	7,800	7,200
<b>TOTAL PURCHASED SERVICES</b>		<b>56,913</b>	<b>70,400</b>	<b>70,400</b>	<b>72,470</b>
<b>SUPPLIES</b>					
710 531210	WATER/SEWER	3,100	4,000	4,000	-
<b>TOTAL SUPPLIES</b>		<b>3,100</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>
<b>DEPRECIATION</b>					
710 561000	DEPRECIATION	82,550	85,000	85,000	82,000
710 562000	AMORTIZATION	72,976	75,000	75,000	2,000
710 562001	AMORTIZATION-INVESTMENTS	(131,328)	(127,285)	(127,285)	(135,100)
710 562001 101	AMORTIZATION-INVESTMENTS	(33,909)	(7,455)	(7,455)	(56,928)
710 563000	DEPLETION RBR	3,424,412	900,000	900,000	2,400,000
<b>TOTAL DEPRECIATION</b>		<b>3,414,701</b>	<b>925,260</b>	<b>925,260</b>	<b>2,291,972</b>
<b>OTHER COSTS</b>					
710 575002	CLOSURE COSTS- RBR	623,264	530,000	530,000	550,000
710 575003	POST CLOSURE-HB	17,592	35,000	35,000	32,000
710 575004	POSTCLOSURE RBR	489,707	415,000	415,000	450,000
<b>TOTAL OTHER COSTS</b>		<b>1,130,563</b>	<b>980,000</b>	<b>980,000</b>	<b>1,032,000</b>
<b>OTHER FINANCING USES</b>					
710 611019	OPERATING TRANSFER TO GEN FUND	100,000	300,000	300,000	75,000
540 611999	TRANSFER TO FUND BALANCE	-	109,966	109,966	-
<b>TOTAL OTHER FINANCING USES</b>		<b>100,000</b>	<b>409,966</b>	<b>409,966</b>	<b>75,000</b>
<b>TOTAL EXPENDITURES</b>		<b>4,705,277</b>	<b>2,389,626</b>	<b>2,389,626</b>	<b>3,471,442</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 1,596,914</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **CAPITAL PROJECT FUNDS**

Capital Project Funds are used to account for financial resources that are used for the acquisition or construction of major capital facilities other than those financed by other funds. The County has two active Capital Project Funds: SPLOST – 2018 Projects Fund and SPLOST – 2024 Projects Fund.

SPLOST – 2012 Projects Fund (327) – this fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2011 for a six year period effective April 1, 2012 through March 31, 2018 to improve various County facilities and allocations to the cities for their capital projects.

SPLOST – 2018 Projects Fund (328) – this fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2017 for a six year period effective April 1, 2018 through March 31, 2024 to improve various County facilities and allocations to the cities for their capital projects.

SPLOST – 2024 Projects Fund (329) – this fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2023 for a six year period effective April 1, 2024 through March 31, 2030 to improve various County facilities and allocations to the cities for their capital projects.

# SPLOST - 2012 PROJECTS FUND

## FUND PROFILE

A referendum was held during November 2011 to determine if the County voters wanted to continue the 1% Special Purpose Local Option Sales Tax for a six year period to raise \$51.6M to improve various County facilities and allocate funds to the cities for their capital projects. During that referendum, a total of 2,995 citizens voted – 2,069 (69%) for the SPLOST and 926 (31%) against the SPLOST. At the time of the referendum, the County had 23,464 registered voters. Therefore, the referendum had a 13% voter turnout rate. The referendum was approved and the County had intergovernmental agreements with four cities. The SPLOST was in effect from April 1, 2012 to March 31, 2018.



**Gordon County Sheriff's Department Patrol Cars**



**Gordon County Senior Center**

# SPLOST - 2012 PROJECTS FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>INVESTMENT INCOME</b>					
327 361000	INTEREST REVENUES	\$ 12,785	\$ -	\$ -	\$ -
<b>TOTAL INVESTMENT INCOME</b>		<b>12,785</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>USE OF RESERVES</b>					
327 391999	TRANSFER IN - FUND BALANCE	-	-	-	-
<b>TOTAL USE OF RESERVES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>12,785</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
327 523670	BANK TRANSACTION FEES	130	-	-	-
<b>TOTAL PURCHASED SERVICES</b>		<b>130</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
327 541211	C.O.-BROOKSHIRE	3,995	-	-	-
327 541308	C.O.-COURTHOUSE	352,732	-	-	-
327 541311	C.O.-HEALTH DEPT	41,750	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>398,477</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>398,607</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ (385,822)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# SPLOST - 2018 PROJECTS FUND

## *FUND PROFILE*

A referendum was held during November 2017 to determine if the County voters wanted to continue the 1% Special Purpose Local Option Sales Tax for a six year period to raise \$48.6M to improve various County facilities and allocate funds to the cities for their capital projects. During that referendum, a total of 2,109 citizens voted – 1,626 (77%) voted for the SPLOST and 483 (23%) voted against the SPLOST. At the time of the referendum, the County had 27,340 registered voters. Therefore, the referendum had a 8% voter turnout rate. Since the referendum was approved and the County had intergovernmental agreements with four cities, the SPLOST was in effect from April 1, 2018 to March 31, 2024.



**Gordon County Administrative Services Building**

# SPLOST - 2018 PROJECTS FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>TAXES</b>					
328 313204	2018-SPLOST REVENUE	\$ 11,511,446	\$ -	\$ -	\$ -
<b>TOTAL TAXES</b>		<b>11,511,446</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTMENT INCOME</b>					
328 361000	INTEREST REVENUES	713,607	400,000	400,000	280,000
328 361050	INTEREST REVENUES - INVESTMENTS	838,283	300,000	300,000	555,000
328 363000	UNREALIZED GAIN OR LOSS - INVEST.	106,754	-	-	-
<b>TOTAL INVESTMENT INCOME</b>		<b>1,658,644</b>	<b>700,000</b>	<b>700,000</b>	<b>835,000</b>
<b>MISCELLANEOUS</b>					
328 370010	CONTRIBUTIONS - VARIOUS	-	-	-	-
<b>USE OF RESERVES</b>					
328 391999	TRANSFER IN - FUND BALANCE	-	12,806,670	12,806,670	16,571,468
<b>TOTAL USE OF RESERVES</b>		<b>-</b>	<b>12,806,670</b>	<b>12,806,670</b>	<b>16,571,468</b>
<b>TOTAL REVENUES</b>		<b>\$ 13,170,090</b>	<b>\$ 13,506,670</b>	<b>\$ 13,506,670</b>	<b>\$ 17,406,468</b>

# SPLOST - 2018 PROJECTS FUND

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
328	523670 BANK TRANSACTION FEES	\$ 7,231	\$ 9,000	\$ 9,000	\$ 4,000
<b>TOTAL PURCHASED SERVICES</b>		<b>7,231</b>	<b>9,000</b>	<b>9,000</b>	<b>4,000</b>
<b>CAPITAL OUTLAY</b>					
328	541200 42 C.O. - SITE IMPROVEMENTS	2,992	5,000	5,000	-
328	541300 34 C.O. - BUILDINGS	1,350,699	465,000	465,000	-
328	541300 39 C.O. - BUILDINGS	409,643	-	-	-
328	541300 40 C.O. - BUILDINGS	380,500	-	-	-
328	541300 41 C.O. - BUILDINGS	603,967	-	-	-
328	541300 42 C.O. - BUILDINGS	-	-	-	121,209
328	541300 43 C.O. - BUILDINGS	255,765	-	-	-
328	541300 44 C.O. - BUILDINGS	-	125,000	125,000	1,198,080
328	541400 42 C.O. - INFRASTRUCTURE	30,774	54,000	54,000	-
328	541410 C.O. - ROADS	394,602	-	-	-
328	542100 C.O. - MACHINERY	37,928	71,000	71,000	-
328	542202 C.O. - PATROL CARS	393,347	-	-	-
328	542504 C.O.-SALEM BRIDGE ROAD	19,298	4,200,000	4,200,000	4,180,703
328	542505 C.O.-BOONE FORD ROAD	-	2,500,000	2,500,000	2,482,000
328	542506 C.O. - MOUNT OLIVE ROAD	-	3,344,625	3,013,357	2,092,870
328	542507 C.O. - EVIDENCE BUILDING	1,132,011	-	-	-
328	542508 C.O. - E-911 BUILDING	1,679	-	-	-
328	542510 C.O. - FIRE ENGINES	-	2,583,000	2,488,814	-
328	542511 C.O. - SUGAR VALLEY FIRE	2,984	-	-	-
328	542512 C.O. - FIRE VEHICLES	135,734	-	182,061	-
328	542513 C.O. - FIRE BRUSH TRUCKS	-	-	243,393	75,898
328	542515 C.O. - SUGAR VALLEY RENOVATION	2,240	-	-	2,473,305
328	542516 C.O.-MULTIUSE FACILITY	-	-	-	4,876,126
328	542517 C.O.-RECORDS RETENTION	448,483	-	-	-
328	542518 C.O.-GREENWAY TRAILS	-	-	-	-
328	542520 C.O.-CAMP RENOVATIONS	95,651	150,000	150,000	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,698,297</b>	<b>13,497,625</b>	<b>13,497,625</b>	<b>17,500,191</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>					
328	562001 AMORTIZATION - INVESTMENTS	(52,130)	45	45	(97,723)
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>		<b>(52,130)</b>	<b>45</b>	<b>45</b>	<b>(97,723)</b>
<b>OTHER COSTS</b>					
328	572028 CITY OF CALHOUN	6,643,775	-	-	-
328	572035 CITY OF RESACA	316,185	-	-	-
328	572036 CITY OF PLAINVILLE	136,823	-	-	-
328	572038 CITY OF FAIRMOUNT	299,409	-	-	-
<b>TOTAL OTHER COSTS</b>		<b>7,396,192</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING USES</b>					
328	611019 OPERATING TRANSFER TO GEN FUND	1,364,290	-	-	-
<b>TOTAL OTHER FINANCING USES</b>		<b>1,364,290</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>14,413,880</b>	<b>13,506,670</b>	<b>13,506,670</b>	<b>17,406,468</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ (1,243,790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# SPLOST - 2024 PROJECTS FUND

## *FUND PROFILE*

A referendum was held during November 2023 to determine if the County voters wanted to continue the 1% Special Purpose Local Option Sales Tax for a six year period to raise \$77M to improve various County facilities and allocate funds to the cities for their capital projects. During that referendum, a total of 4,464 citizens voted – 3,196 (72%) voted for the SPLOST and 1,268 (28%) voted against the SPLOST. At the time of the referendum, the County had 37,314 registered voters. Therefore, the referendum had a 13% voter turnout rate. Since the referendum was approved and the County had intergovernmental agreements with four cities, the SPLOST went into effect on April 1, 2024 and will be in effect until March 31, 2030.



# SPLOST - 2024 PROJECTS FUND

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>REVENUES</b>					
<b>TAXES</b>					
329 313204	2024-SPLOST REVENUE	\$ 3,854,075	\$ 13,000,000	\$ 13,000,000	\$ 14,500,000
<b>TOTAL TAXES</b>		<b>3,854,075</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>14,500,000</b>
<b>INVESTMENT INCOME</b>					
329 361000	INTEREST REVENUES	4,431	97,500	97,500	115,000
329 361050	INTEREST REVENUES - INVESTMENTS	-	-	-	198,000
<b>TOTAL INVESTMENT INCOME</b>		<b>4,431</b>	<b>97,500</b>	<b>97,500</b>	<b>313,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 3,858,506</b>	<b>\$ 13,097,500</b>	<b>\$ 13,097,500</b>	<b>\$ 14,813,000</b>

# SPLOST - 2024 PROJECTS FUND

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Original Budget	FY 2024-25 Revised Budget	FY 2025-26 Approved Budget
<b>EXPENDITURES</b>					
<b>PURCHASED SERVICES</b>					
329 523670	BANK TRANSACTION FEES	\$ 45	\$ 6,000	\$ 6,000	\$ 2,500
<b>TOTAL PURCHASED SERVICES</b>		<b>45</b>	<b>6,000</b>	<b>6,000</b>	<b>2,500</b>
<b>CAPITAL OUTLAY</b>					
329 541200 454	C.O.-SITE IMPROVEMENTS	-	650,000	650,000	613,449
329 541300 454	C.O.-BUILDINGS	-	500,000	500,000	569,328
329 541300 460	C.O.-BUILDINGS	-	-	-	250,000
329 541400 431	C.O.-INFRASTRUCTURE	11,000	138,032	138,032	1,973,738
329 541400 460	C.O.-INFRASTRUCTURE	-	-	-	181,913
329 542100 431	C.O.-MACHINERY & EQUIPMENT	54,600	440,000	440,000	652,841
329 542100 460	C.O.-MACHINERY & EQUIPMENT	-	266,500	266,500	520,500
329 542200	C.O.-VEHICLES	92,333	395,000	395,000	200,287
329 542200 420	C.O.-VEHICLES	-	400,000	400,000	400,000
329 542200 431	C.O.-VEHICLES	-	155,000	155,000	-
329 542200 454	C.O.-VEHICLES	-	-	-	55,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>157,933</b>	<b>2,944,532</b>	<b>2,944,532</b>	<b>5,417,056</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>					
329 562001	AMORTIZATION - INVESTMENTS	-	-	-	(1,550)
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,550)</b>
<b>OTHER COSTS</b>					
329 572028	CITY OF CALHOUN	629,989	3,779,928	3,779,928	3,779,928
329 572035	CITY OF RESACA	38,511	231,060	231,060	231,060
329 572036	CITY OF PLAINVILLE	16,010	96,060	96,060	96,060
329 572038	CITY OF FAIRMOUNT	32,862	197,160	197,160	197,160
<b>TOTAL OTHER COSTS</b>		<b>717,372</b>	<b>4,304,208</b>	<b>4,304,208</b>	<b>4,304,208</b>
<b>OTHER FINANCING USES</b>					
329 611019	OPERATING TRANSFER TO GEN FUND	666,475	2,293,195	2,293,195	2,350,059
329 611999	TRANSFER OUT - FUND BALANCE	-	3,549,565	3,549,565	2,740,727
<b>TOTAL OTHER FINANCING USES</b>		<b>666,475</b>	<b>5,842,760</b>	<b>5,842,760</b>	<b>5,090,786</b>
<b>TOTAL EXPENDITURES</b>		<b>1,541,825</b>	<b>13,097,500</b>	<b>13,097,500</b>	<b>14,813,000</b>
<b>CHANGE IN NET POSITION</b>		<b>\$ 2,316,681</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **LONG TERM DEBT SCHEDULE**

# LONG TERM DEBT

Facility Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
<b>DFACS Building - Long-term Debt</b>					
DFACS Building for the Gordon County Public Purpose Corporation. Bank of America @ 4.92%. Paid by State of Georgia through the General Fund - 100100.	3/1/08	2025-26	274,060	31,864	305,924
		2026-27	293,106	17,822	310,928
		2027-28	201,853	3,724	205,577
<b>Total</b>			<b>\$ 769,019</b>	<b>\$ 53,410</b>	<b>\$ 822,429</b>
<b>Justice Center 2016 Refunding - Long-term Debt</b>					
2016 Bond Refunding for Sheriff's Administration Offices and equipment at the Justice Center. ACCG/Bank of America @ 2.260% Paid by General Fund – 421.	12/22/2016	2025-26	420,000	34,239	454,239
		2026-27	425,000	24,691	449,691
		2027-28	435,000	14,973	449,973
		2028-29	445,000	5,029	450,029
<b>Total</b>			<b>\$ 1,725,000</b>	<b>\$ 78,931</b>	<b>\$ 1,803,931</b>
<b>BB&amp;T 2016 Refunding - Long-term Debt</b>					
2016 Bond Refunding for BB&T Building (Gordon County Government Plaza). Gordon County Public Facilities Authority @ 2.260%, Paid by General Fund – 100100.	12/22/2016	2025-26	105,000	11,808	116,808
		2026-27	120,000	9,266	129,266
		2027-28	115,000	6,611	121,611
		2028-29	115,000	4,012	119,012
		2029-30	115,000	1,413	116,413
		2030-31	5,000	57	5,057
<b>Total</b>			<b>\$ 575,000</b>	<b>\$ 33,167</b>	<b>\$ 608,167</b>
<b>Axon Tasers - Financing</b>					
Purchase of tasers at an interest rate of 3.053% - Paid by General Fund - 420.	4/30/2023	2025-26	30,320	1,878	32,198
		2026-27	31,245	953	32,198
<b>Total</b>			<b>\$ 61,565</b>	<b>\$ 2,831</b>	<b>\$ 64,396</b>
<b>Lease &amp; Subscription Agreements:</b>					
<b>Veristor</b>					
IT equipment. U.S. Bank Equipment Finance @ 1.006% - Paid by General Fund - 411.	7/29/2021	2025-26	51,710	(1,146)	50,564
<b>Total</b>			<b>\$ 51,710</b>	<b>\$ (1,146)</b>	<b>\$ 50,564</b>
<b>Total Debt Payments FY 2025-26</b>			<b>\$ 881,090</b>	<b>\$ 78,643</b>	<b>\$ 959,733</b>
<b>Total Debt Outstanding</b>			<b>\$ 3,182,294</b>	<b>\$ 167,193</b>	<b>\$ 3,349,487</b>
<b>Debt Per Capita</b>			<b>\$ 53</b>		



**FIVE YEAR  
CAPITAL IMPROVEMENT PROGRAM  
FY 2026-27 to FY 2030-31**

## Capital Plan Summary 2027-2031

Year	Information Technology	Tax Assessor	Sheriff's Office	County Jail	Emergency Management	Community Development	Animal Control	Fleet Management
<b>FY 2027</b>	\$ -	\$ 35,000	\$ 521,745	\$ -	\$ -	\$ -	\$ 20,000	\$ 45,000
<b>FY 2028</b>	-	-	400,000	-	1,000,000	40,000	-	50,000
<b>FY 2029</b>	-	-	400,000	-	25,000	40,000	50,000	-
<b>FY 2030</b>	-	35,000	400,000	-	-	40,000	-	90,000
<b>FY 2031</b>	-	-	400,000	-	75,000	-	-	-
<b>Totals</b>	\$ -	\$ 70,000	\$ 2,121,745	\$ -	\$ 1,100,000	\$ 120,000	\$ 70,000	\$ 185,000

Public Works	Salacoa Creek Park	Parks & Recreation	Fire Fund	E-911 Fund	Chert Fund	Totals
\$ 4,894,069	\$ 170,000	\$ 250,000	\$ 2,761,500	\$ 62,000	\$ -	\$ 8,759,314
4,550,326	155,000	345,000	1,447,393	-	-	7,987,719
4,764,145	-	135,000	3,347,393	11,000	-	8,772,538
5,615,883	-	-	3,347,393	2,000,000	-	11,528,276
1,055,000	-	-	1,080,893	2,000,000	-	4,610,893
<b>\$ 20,879,423</b>	<b>\$ 325,000</b>	<b>\$ 730,000</b>	<b>\$ 11,984,572</b>	<b>\$ 4,073,000</b>	<b>\$ -</b>	<b>\$ 41,658,740</b>

## Information Technology

Budget Year	Item	Cost	Funding Source
2026-2027	N/A		
	<b>Total</b>	-	
2027-2028	N/A		
	<b>Total</b>	-	
2028-2029	N/A		
	<b>Total</b>	-	
2029-2030	N/A		
	<b>Total</b>	-	
2030-2031	N/A	-	
	<b>Total</b>	-	
	<b>Grand Total</b>	\$ -	

## Tax Assessor

Budget Year	Item	Cost	Funding Source
2026-2027	New Vehicle	\$ 35,000	SPLOST
	<b>Total</b>	<b>35,000</b>	
2027-2028	N/A	-	
	<b>Total</b>	-	
2028-2029	N/A	-	
	<b>Total</b>	-	
2029-2030	New Vehicle	35,000	SPLOST
	<b>Total</b>	<b>35,000</b>	
2030-2031	N/A	-	
	<b>Total</b>	-	
	<b>Grand Total</b>	\$ 70,000	

## Sheriff's Office

Budget Year	Item	Cost	Funding Source
2026-2027	Vehicles	\$ 400,000	SPLOST
	Parking Lot Resurface	121,745	SPLOST
	<b>Total</b>	<b>521,745</b>	
2027-2028	Vehicles	400,000	SPLOST
	<b>Total</b>	<b>400,000</b>	
2028-2029	Vehicles	400,000	SPLOST
	<b>Total</b>	<b>400,000</b>	
2029-2030	Vehicles	400,000	SPLOST
	<b>Total</b>	<b>400,000</b>	
2030-2031	Vehicles	400,000	SPLOST
	<b>Total</b>	<b>400,000</b>	
	<b>Grand Total</b>	<b>\$ 2,121,745</b>	

## County Jail

Budget Year	Item	Cost	Funding Source
2026-2027	N/A	\$ -	
	<b>Total</b>	-	
2027-2028	N/A	-	
	<b>Total</b>	-	
2028-2029	N/A	-	
	<b>Total</b>	-	
2029-2030	N/A	-	
	<b>Total</b>	-	
2030-2031	N/A	-	
	<b>Total</b>	-	
	<b>Grand Total</b>	<b>\$ -</b>	

## Emergency Management

Budget Year	Item	Cost	Funding Source
2026-2027	N/A	\$ -	
	<b>Total</b>	-	
2027-2028	Emergency Management/ Emergency Operations Center	1,000,000	SPLOST
	<b>Total</b>	<b>1,000,000</b>	
2028-2029	Polaris Ranger with Rescue Med Bed	25,000	Grant/ General Fund
	<b>Total</b>	<b>25,000</b>	
2029-2030	N/A	-	
	<b>Total</b>	-	
2030-2031	Upgrade & refurbish mobile command unit	75,000	Grant/ General Fund
	<b>Total</b>	<b>75,000</b>	
	<b>Grand Total</b>	<b>\$ 1,100,000</b>	

## Community Development

Budget Year	Item	Cost	Funding Source
2026-2027	N/A	\$ -	
	<b>Total</b>	-	
2027-2028	Vehicle	40,000	SPLOST
	<b>Total</b>	<b>40,000</b>	
2028-2029	Vehicle	40,000	SPLOST
	<b>Total</b>	<b>40,000</b>	
2029-2030	Vehicle	40,000	SPLOST
	<b>Total</b>	<b>40,000</b>	
2030-2031	N/A	-	
	<b>Total</b>	-	
	<b>Grand Total</b>	<b>\$ 120,000</b>	

## Animal Control

Budget Year	Item	Cost	Funding Source
2026-2027	Electricity to barn	\$ 20,000	General Fund
	<b>Total</b>	<b>20,000</b>	
2027-2028	N/A	-	
	<b>Total</b>	-	
2028-2029	Vehicle	50,000	SPLOST
	<b>Total</b>	<b>50,000</b>	
2029-2030	N/A	-	
	<b>Total</b>	-	
2030-2031	N/A	-	
	<b>Total</b>	-	
	<b>Grand Total</b>	<b>\$ 70,000</b>	

## Fleet Management

Budget Year	Item	Cost	Funding Source
2026-2027	Fork Lift	\$ 45,000	SPLOST
	<b>Total</b>	<b>45,000</b>	
2027-2028	F-150 Truck	50,000	SPLOST
	Alignment Rack/ Machine	100,000	SPLOST
	<b>Total</b>	<b>50,000</b>	
2028-2029	N/A	-	
	<b>Total</b>	-	
2029-2030	Service Truck	90,000	SPLOST
	<b>Total</b>	<b>90,000</b>	
2030-2031	N/A	-	
	<b>Total</b>	-	
	<b>Grand Total</b>	<b>\$ 185,000</b>	

## Public Works

Budget Year	Item	Cost	Funding Source
2026-2027	Steel Wheel Roller	\$ 140,000	SPLOST
	Dump Truck	210,000	SPLOST
	F150	50,000	SPLOST
	Tractor Arm Mower	150,000	SPLOST
	F350	65,000	SPLOST
	Dome Chert Storage Building	25,000	SPLOST
	Vacuum Truck	220,000	SPLOST
	Various Widening Projects	166,667	SPLOST
	Major Culvert Projects	412,500	SPLOST
	Annual Road Improvement	2,921,625	SPLOST
	Belwood, Lovers Lane, Harmony Church	533,277	SPLOST
	<b>Total</b>	<b>4,894,069</b>	
2027-2028	Gradall	650,000	SPLOST
	Sweeper Truck	200,000	SPLOST
	F150	50,000	SPLOST
	Various Widening Projects	166,667	SPLOST
	Major Culvert Projects	412,500	SPLOST
	Annual Road Improvement	3,067,706	SPLOST
	Belwood, Lovers Lane, Harmony Church	3,453	SPLOST
	<b>Total</b>	<b>4,550,326</b>	
2028-2029	F650	110,000	SPLOST
	Small Rubber Tire Loader	300,000	SPLOST
	Tractor Arm Mower	150,000	SPLOST
	F350	65,000	SPLOST
	F350	65,000	SPLOST
	F150	50,000	SPLOST
	Various Widening Projects	166,667	SPLOST
	Major Culvert Projects	412,500	SPLOST
	Annual Road Improvement	3,221,091	SPLOST
	Belwood, Lovers Lane, Harmony Church	223,887	SPLOST
<b>Total</b>	<b>4,764,145</b>		
2029-2030	Dump Truck	210,000	SPLOST
	Dump Truck	210,000	SPLOST
	Motor Grader	250,000	SPLOST
	Gradall	650,000	SPLOST
	Sweeper Truck	200,000	SPLOST
	Various Widening Projects	166,667	SPLOST
	Major Culvert Projects	412,500	SPLOST
	Annual Road Improvement	3,382,146	SPLOST
	Belwood, Lovers Lane, Harmony Church	134,570	SPLOST
	<b>Total</b>	<b>5,615,883</b>	
2030-2031	F150	50,000	SPLOST
	Tractor Arm Mower	150,000	SPLOST
	F350	65,000	SPLOST
	Steel Wheel Roller	140,000	SPLOST
	Gradall	650,000	SPLOST
<b>Total</b>	<b>1,055,000</b>		
<b>Grand Total</b>	<b>\$ 20,879,423</b>		

## Salacoa Creek Park

Budget Year	Item	Cost	Funding Source
2026-2027	New Maintenance Building at Salacoa	\$ 80,000	SPLOST
	F350 Work Truck	55,000	General Fund
	Sand Volleyball Court at Salacoa	35,000	SPLOST
	<b>Total</b>	<b>170,000</b>	
2027-2028	Kubota Side by Side	30,000	General Fund
	Playground	125,000	SPLOST
	<b>Total</b>	<b>155,000</b>	
2028-2029	N/A	-	
	<b>Total</b>	-	
2029-2030	N/A	-	
	<b>Total</b>	-	
2030-2031	N/A	-	
	<b>Total</b>	-	
	<b>Grand Total</b>	<b>\$ 325,000</b>	

## Parks and Recreation

Budget Year	Item	Cost	Funding Source
2026-2027	Playground at Ooky Faith Park	\$ 80,000	SPLOST
	Skid Steer Loader	75,000	SPLOST
	Retaining Wall - Field E	40,000	SPLOST
	Basketball Courts LED Lighting	55,000	SPLOST
	<b>Total</b>	<b>250,000</b>	
2027-2028	Vehicle	35,000	SPLOST
	Kubota Side by Side	25,000	General Fund
	Playground at Sonoraville Rec	125,000	SPLOST
	Football Field LED Lighting	160,000	SPLOST
	<b>Total</b>	<b>345,000</b>	
2028-2029	Bat Wing Mower	50,000	General Fund
	Resurface Tennis Courts	30,000	General Fund
	Vehicle - F350 Work Truck	55,000	General Fund
	<b>Total</b>	<b>135,000</b>	
2029-2030	N/A	-	
	<b>Total</b>	-	
2030-2031	N/A	-	
	<b>Total</b>	-	
	<b>Grand Total</b>	<b>\$ 730,000</b>	

## Fire

Budget Year	Item	Cost	Funding Source
2026-2027	Ladder/Aerial Apparatus	\$ 1,700,000	SPLOST
	Turnout/Bunker Gear	62,500	SPLOST
	Air-Packs/SCBA	204,000	SPLOST
	Station 7 (Sugar Valley) Replacement (2018)	300,000	SPLOST
	Update and Upgrade Training Facility	75,000	Fire Fund
	Staff Vehicles (2)	160,000	Fire Fund
	Installation of Fire Hydrants	10,000	Fire Fund
	Repair and Replace Bay Floors at Station 1	250,000	SPLOST
	<b>Total</b>	<b>2,761,500</b>	
2027-2028	Air-Packs/SCBA	204,000	SPLOST
	Staff Vehicle	80,000	Fire Fund
	Turnout/Bunker Gear	62,500	SPLOST
	Installation of Fire Hydrants	100,000	SPLOST
	Fire Engine/Pumper	1,000,893	SPLOST
	<b>Total</b>	<b>1,447,393</b>	
2028-2029	Fire Engine/Pumper	1,000,893	SPLOST
	Turnout/Bunker Gear	62,500	SPLOST
	Air-Packs/SCBA	204,000	SPLOST
	Staff Vehicle	80,000	Fire Fund
	New Fire Station (Southwest Corridor)	2,000,000	SPLOST
	<b>Total</b>	<b>3,347,393</b>	
2029-2030	Fire Engine/Pumper	1,000,893	SPLOST
	Hydrants	100,000	SPLOST
	Air-Packs/SCBA	204,000	SPLOST
	Turnout/Bunker Gear	62,500	SPLOST
	Staff Vehicle	80,000	Fire Fund
	Station Upgrades	1,900,000	SPLOST
	<b>Total</b>	<b>3,347,393</b>	
2030-2031	Fire Engine/Pumper	1,000,893	SPLOST
	Staff Vehicle	80,000	Fire Fund
	<b>Total</b>	<b>1,080,893</b>	
	<b>Grand Total</b>	<b>\$ 11,984,572</b>	

## 911

Budget Year	Item	Cost	Funding Source
2026-2027	Pro-Q&A	\$ 62,000	911 Fund
	CAD Upgrade	75,000	911 Fund
	<b>Total</b>	<b>62,000</b>	
2027-2028	N/A	-	
	<b>Total</b>	<b>-</b>	
2028-2029	CAD PC Replacement	11,000	911 Fund
	<b>Total</b>	<b>11,000</b>	
2029-2030	911 Building	2,000,000	SPLOST
	<b>Total</b>	<b>2,000,000</b>	
2030-2031	911 Building	2,000,000	SPLOST
	<b>Total</b>	<b>2,000,000</b>	
	<b>Grand Total</b>	<b>\$ 4,073,000</b>	

## Chert

Budget Year	Item	Cost	Funding Source
2026-2027	N/A	\$ -	
	<b>Total</b>	-	
2027-2028	N/A	-	
	<b>Total</b>	-	
2028-2029	N/A	-	
	<b>Total</b>	-	
2029-2030	N/A	-	
	<b>Total</b>	-	
2030-2031	N/A	-	
	<b>Total</b>	-	
<b>Grand Total</b>		\$ -	

## Glossary

<b>2012 SPLOST Fund</b>	This fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2011 for a six year period effective April 1, 2012 through March 31, 2018 to improve various County facilities and allocations to the cities for their capital projects.
<b>2018 SPLOST Fund</b>	This fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2017 for a six year period effective April 1, 2018 through March 31, 2024 to improve various County facilities and allocations to the cities for their capital projects.
<b>2024 SPLOST Fund</b>	This fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2023 for a six year period effective April 1, 2024 through March 31, 2030 to improve various County facilities and allocations to the cities for their capital projects.
<b>Alcoholic Beverage Tax</b>	An excise tax on alcoholic beverages.
<b>Annual Ad Valorem Tax (AAVT)</b>	Applies to most vehicles purchased prior to March 1, 2013 and non-titled vehicles or alternative ad valorem tax - a value that is assessed annually and must be paid at the time of registration.
<b>Capital Improvement Program (CIP)</b>	A plan to assist in the planning, acquisition, and financing of capital projects.
<b>Capital Outlay</b>	Expenditures for the acquisition of, addition to, or major repair of fixed assets intended to benefit future periods. Gordon County's threshold is \$20,000.
<b>Capital Projects Funds</b>	Used to account for financial resources that are used for the acquisition or construction of major capital facilities other than those financed by other funds. The County has two Capital Project Funds: SPLOST – 2018 Projects Fund and SPLOST – 2024 Projects Fund.
<b>Chert</b>	Mined from the County's 114.62 acre chert mine and crushed to use as a road building material for County road projects and is sold to the general public.
<b>C.H.I.N.S.</b>	A "Child in Need of Services" under Georgia law means a child who is in need of care, guidance, counseling, structure, supervision, treatment, or rehabilitation - i.e.: truancy, runaway, ungovernable cases.
<b>Delinquency</b>	Juvenile Court proceedings involving violations of criminal statutes.
<b>Dependency</b>	Juvenile Court proceedings involve children who have allegedly been, or at risk of being, abused, neglected, or abandoned by one or more parents or guardians.
<b>E-911 Fees</b>	A surcharge to every subscriber of a hard-wired or cellular telephone with an address in the County to assist in providing dispatch emergency services.
<b>Educational Dependency</b>	Juvenile Court proceedings addressing issues of parents or custodians failing to ensure children are attending school as required by law.
<b>Enterprise Funds</b>	Used to account for all County operations that are financed and operated in the same manner as private enterprises, on a self-supporting basis. The County has two Enterprise Funds: the Chert Fund and the Solid Waste Management Fund.
<b>Expenditures</b>	Decreases in net current financial resources.
<b>Financial Institutions Business License Tax</b>	Tax on the gross receipts of financial institutions, not credit unions, located within the County, including within the incorporated areas.

<b>Fiscal Year</b>	A 12-month fiscal period used for budget and accounting purposes. Gordon County's fiscal year extends from July 1 through the next June 30.
<b>Fixed Assets</b>	A fixed, physically attached, and permanent improvement or real property that has a life, in excess of a year. Gordon County's threshold for capitalization is \$20,000.
<b>Franchise Fees</b>	Fees implemented as part of a service agreement executed between the County and a cable television provider in the unincorporated area. The fee is intended to reimburse the County for the use of public right-of-way and for other public services associated with the functioning of the cable television enterprise.
<b>Freeport Inventory Tax Exemption</b>	This exempts the following types of inventory: 1)Inventory in the process of being manufactured or produced, including raw materials & goods in process. 2)Inventory of finished goods manufactured or produced within this state, held for a period not to exceed 12 months. 3)Inventory of finished goods on Jan. 1 that are stored in a warehouse, dock or wharf which are destined for shipment outside this state for a period not to exceed 12 months.
<b>Fund Balance</b>	The total accumulation of operating surpluses and deficits since the beginning of a local government's existence or the existence of that fund.
<b>General Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards for financial accounting and reporting.
<b>General Fund</b>	Used to account for all financial transactions of a general nature which are not accounted for in other funds. The General Fund is supported by revenues derived from taxes, licenses, permits, charges for services, fines, investments, and other sources. Services funded by the General Fund include general government, law enforcement and courts, and health and human services.
<b>Heavy Duty Equipment Tax</b>	Tax on the value of heavy equipment weighing more than 5,000 pounds and used primarily in construction, industrial, maritime or mining uses.
<b>Insurance Premium Tax</b>	A tax on insurance premiums collected by insurance companies doing business in Georgia.
<b>Intangible Tax</b>	A tax on real estate security deeds securing long term notes (more than 3 years).
<b>Legitimation Hearings</b>	Juvenile Court proceedings regarding putative/biological fathers wishing to be declared the legal fathers of their children. A putative father is a man whose legal relationship to a child has not been established, but claims to be the father or who is alleged to be the father of a child who is born to a woman he is not married to at the time of the child's birth.
<b>Local Option Sales Tax (LOST)</b>	Subject to Countywide voter approval, a sales tax and use of 1% may be imposed to pay for maintenance and operational expenses that would normally have to be paid with property tax revenues.
<b>Mobile Home Tax</b>	Tax charged by counties on the value of a mobile home.
<b>Personal Property Tax</b>	Tax charged by counties on the value of property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.
<b>Railroad Equipment Tax</b>	Tax charged by counties on the value of public utility property. The assessment of railroad equipment is determined by the State Board of Equalization and taxes are collected by the Revenue Commissioner and distributed to various counties..

<b>Real Estate Transfer Tax</b>	Tax on the value of transferred real estate.
<b>Real Property Tax</b>	Tax charged by counties on the value of land and generally anything that is erected, growing or affixed to the land.
<b>Revenues</b>	Cash receipts and receivables of a governmental unit derived from taxes and other sources.
<b>Special Proceedings</b>	Motion hearings such as permanent guardianships, contempt hearings, foreclosures, name changes, partitions of real property.
<b>Special Purpose Local Option Sales Tax (SPLOST)</b>	An optional one percent special district sales and use tax used to fund capital outlay projects proposed by the county government and participating qualified municipal governments.
<b>Special Revenue Funds</b>	Used to account for all financial resources that are legally or administratively restricted for special purposes. The County currently has ten Special Revenue Funds: Supplemental Juvenile Services Fund, Drug Abuse Treatment & Education Fund, Victim-Witness Assistance Fund, Fire Fund, Jail Maintenance & Construction Fund, Condemnation Fund, E-911 Fund, American Rescue Plan Fund, Opioid Fund and the Hotel/Motel Tax Fund.
<b>Strategic Plan</b>	A long-term comprehensive plan that represents an integrated set of decisions and actions designed to ensure that the intended goals and objectives of an agency are met.
<b>Termination of Parental Rights</b>	Juvenile Court proceedings involving the termination of parents' rights to their children.
<b>Timber</b>	Tax on standing timber at the time it is sold or harvested.
<b>Title Ad Valorem Tax (TAVT)</b>	A one-time state and local tax paid when ownership of a vehicle is transferred, except in the case of a transfer to an immediate family member. It applies to most vehicles purchased March 1, 2013 or later, with a few exceptions.

**Gordon County, Georgia**  
**Full-time Employees by Function/Program**  
**Last Ten Fiscal Years**

<b>Function/program</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>General Government</b>										
Board of Commissioners	5	5	5	5	5	5	5	5	5	5
County Attorney	1	1	1	1	-	-	-	-	-	-
County Clerk	1	1	1	1	1	1	1	1	1	1
Human Resources	2	2	2	2	2	2	2	2	2	2
Finance	7	7	7	7	7	7	7	7	7	7
Information Technology	3	3	3	3	3	3	3	3	3	3
GIS	1	1	1	1	1	1	1	1	1	-
Administration	1	1	1	1	2	2	2	2	2	2
Voter Registration	1	1	1	1	1	2	2	2	2	2
Tax Commissioner	12	13	13	13	13	13	13	13	13	13
Tax Assessor	7	7	8	8	8	8	8	8	8	9
Buildings and Grounds	5	5	5	5	5	5	5	5	5	4
Fleet Management	6	6	6	6	6	6	6	6	6	6
<b>Total General Government</b>	<b>52</b>	<b>53</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>54</b>
<b>Judiciary</b>										
Victim Advocacy	2	2	2	2	2	2	2	2	2	2
Probate Court	5	5	5	5	5	5	6	6	6	6
Juvenile Court	7	7	7	7	7	7	7	7	7	5
ADJUST Program	1	1	1	1	1	1	1	1	-	-
Superior Court	4	4	4	4	4	4	4	4	4	4
Magistrate Court	6	6	6	6	6	6	6	6	6	6
Clerk of Superior Court	9	9	9	9	9	9	9	9	9	9
District Attorney	5	5	5	5	5	5	5	5	5	6
<b>Total Judiciary</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>38</b>
<b>Public Safety</b>										
Sheriff's Department	74	74	74	73	73	75	75	75	75	78
Jail	47	47	47	47	47	46	46	46	46	46
Emergency Management	2	2	1	1	1	1	1	1	2	2
Animal Control	4	4	4	4	4	4	4	4	4	4
Coroner	1	1	1	1	1	1	1	1	1	1
Fire Department	48	48	48	51	51	51	51	51	51	54
E-911	22	22	22	22	22	22	22	22	22	23
<b>Total Public Safety</b>	<b>198</b>	<b>198</b>	<b>197</b>	<b>199</b>	<b>199</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>201</b>	<b>208</b>
<b>Highway &amp; Streets</b>										
Public Works	36	36	36	36	36	36	36	36	36	33
<b>Total Highway &amp; Streets</b>	<b>36</b>	<b>33</b>								
<b>Culture &amp; Recreation</b>										
Senior Center	1	1	1	1	1	1	1	1	1	1
Salacoa Creek Park	1	1	1	1	1	1	1	1	1	1
Recreation Department	7	7	7	7	7	7	7	7	7	7
<b>Total Culture &amp; Recreation</b>	<b>9</b>									
<b>Conservation</b>										
County Extension Service	5	5	5	5	5	5	5	5	5	5
<b>Total Conservation</b>	<b>5</b>									
<b>Community Development</b>										
Building, Planning, and Zoning	4	4	4	4	4	4	4	4	4	5
Ordinance Enforcement	-	-	1	1	1	1	1	1	1	2
<b>Total Community Development</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>7</b>						
<b>Chert Mine</b>										
Chert Mine	1	1	1	1	1	1	1	1	1	2
<b>Total Chert Mine</b>	<b>1</b>	<b>2</b>								
<b>Total</b>	<b>344</b>	<b>345</b>	<b>346</b>	<b>348</b>	<b>348</b>	<b>350</b>	<b>351</b>	<b>351</b>	<b>351</b>	<b>356</b>

Source:

<sup>1</sup> County Human Resources Department