



Gordon County, Georgia Fiscal 2024-25 Budget

FY 2024-25 ANNUAL BUDGET



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 and Attorney
Andrea K. Bramlett, Director of Finance

**GORDON COUNTY,
GEORGIA**



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

Jim Ledbetter, Board appointed County Administrator and Attorney, 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.

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 needed budget amendments 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.

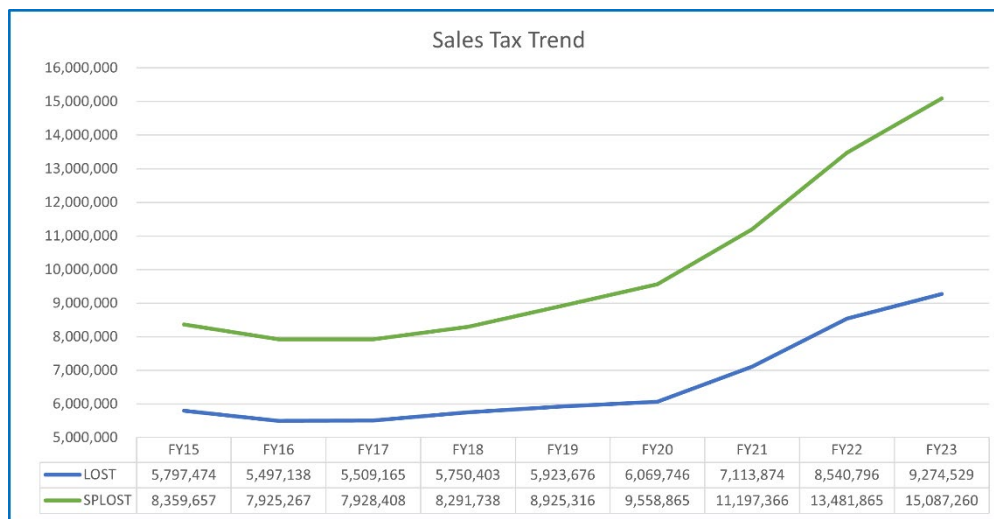


James F. Ledbetter,
County Administrator/Attorney

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

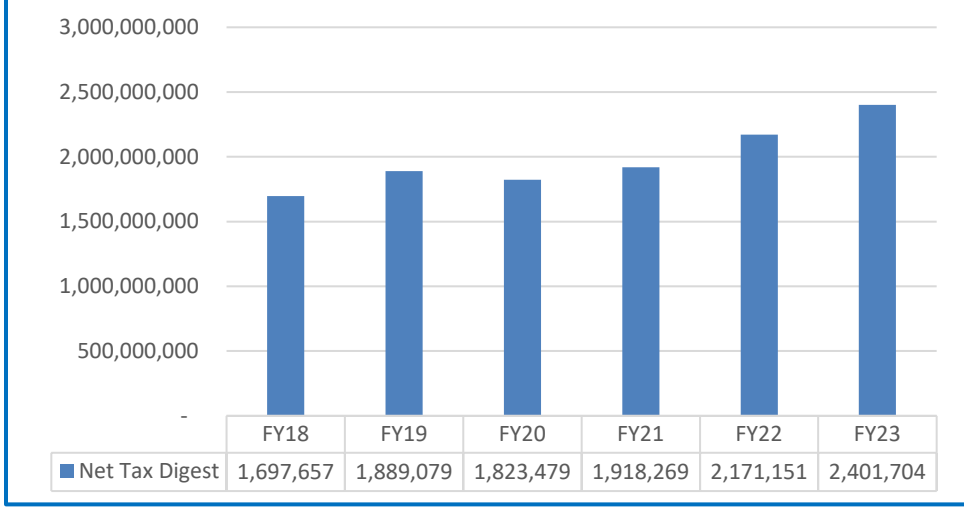


The County continues to show signs of growth, including the increase of real growth reflected in property tax assessments, Local Option Sales Tax (LOST), and Special Purpose Local Option Sales Tax (SPLOST) revenue. We continue to budget LOST and other revenue accounts impacted by the economy, conservatively for fiscal year 2025 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

assists the County, but it is still a challenge to maintain our current level of services with the inflation in the cost of paving materials and other purchased items, as well as the current labor market.

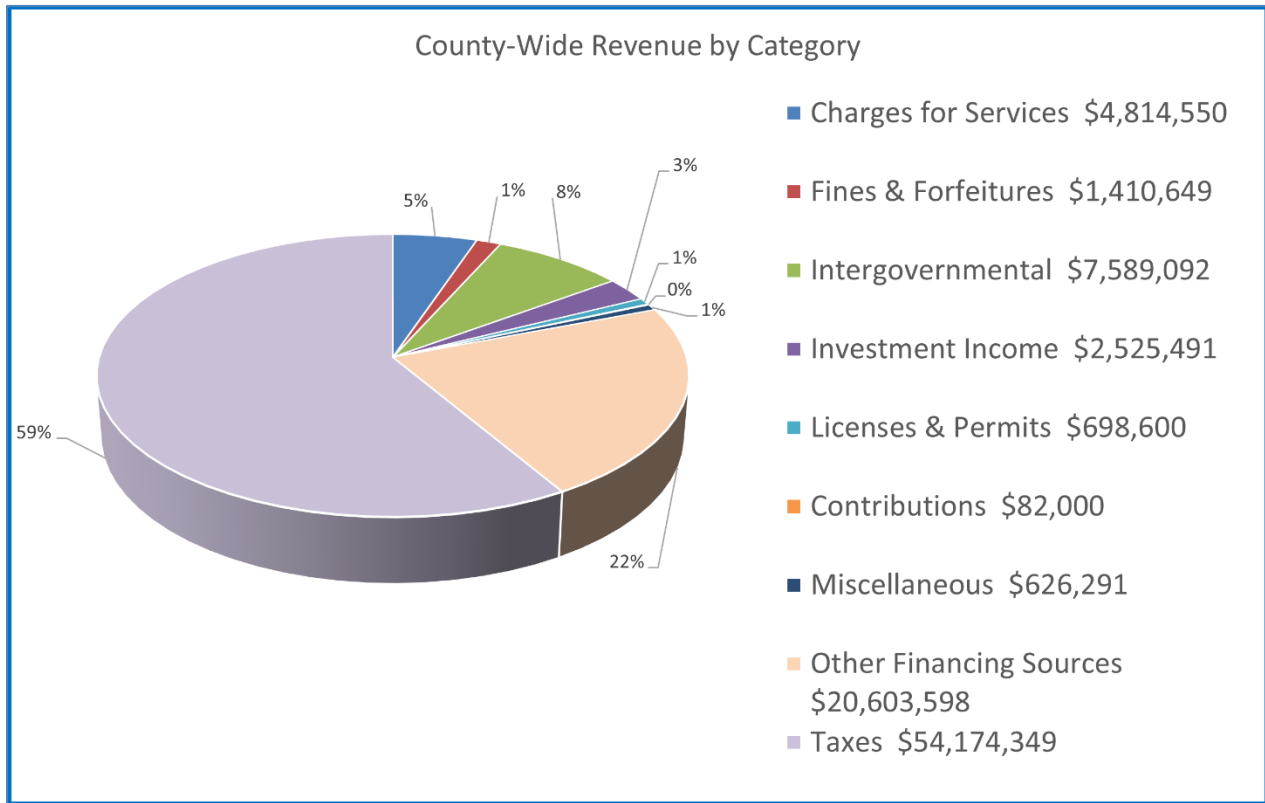
Net County Tax Digest



This chart reflects the growth in the tax digest over the past five years. During this time, the millage rate has decreased from 9.829 to 9.515. The Freeport Exemption has increased from 80% to 100% during this period. Gordon County has experienced substantial commercial and residential growth and further developments are under construction.

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.

County-Wide Revenue by Category



Intergovernmental Revenues include all grants and reimbursements from federal, state, and local sources. The County receives \$295,000 from the Housing Authority in lieu of taxes, \$325,000 reimbursement from Gordon County Schools, \$895,000 from DOT for a paving LMIG grant and various other grants. American Rescue Plan grant funds of \$5,971,668 will be recognized as these expenditures are made and this grant closes out. Amounts reflected in Other Financing Sources are primarily transfers between funds as a source of revenue to balance the fund.

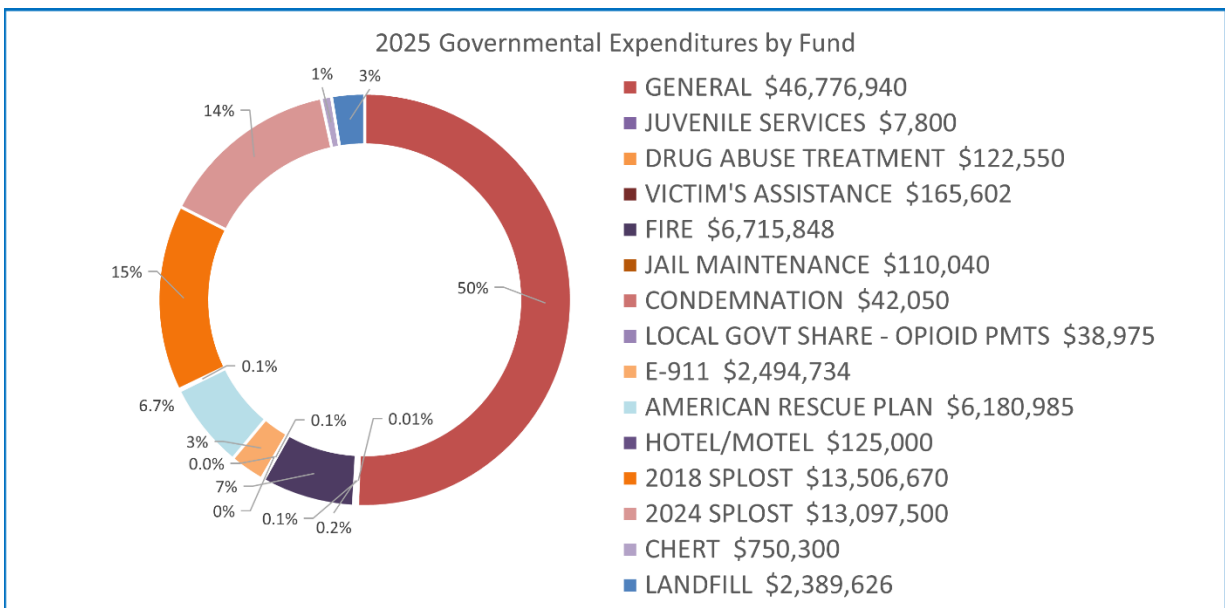
EXPENDITURES



The County will have completed all the 2012 SPLOST projects by June 30, 2024, so no funds have been appropriated for that SPLOST. The last major project was the renovation of the courthouse. The ribbon cutting was held near the end of August 2023.

The County has several projects budgeted to begin under the 2018 SPLOST in the upcoming year. We will be working on Salem Road Bridge, Boone Ford Rd., and Mt. Olive Church Rd. We will be completing the renovation of the buildings at Salacoa Campground. We will also be purchasing vehicles and equipment, including a fire truck. With our 2024 SPLOST funds, we will be renovating the community center in Ranger, purchasing vehicles and equipment, paving roads, and doing culvert work, renovating the Salacoa playground and building outdoor basketball and pickleball courts.

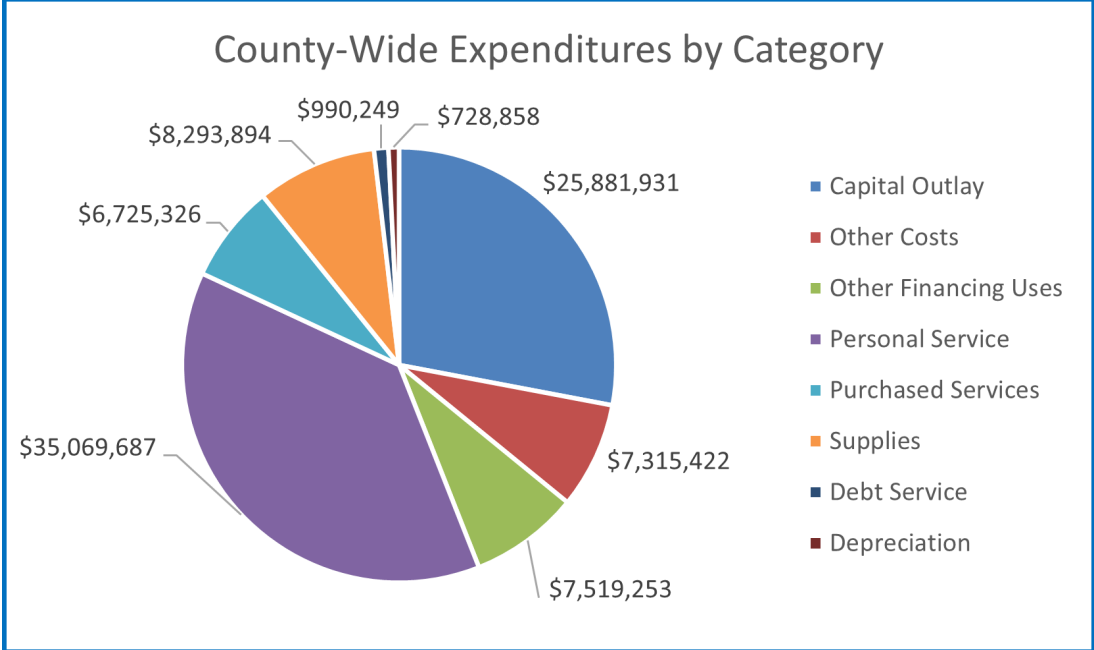
This graph depicts County expenditures by fund. As the chief operating fund of the County, the General Fund accounts for over half of County resources. Capital Outlay projects are built out of the SPLOST funds. All Fire department activity and assets are recorded in the Fire fund. The Fire Fund's primary revenue sources are Insurance Premium tax and transfers in 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 minimal 3% cost of living adjustment, which when paired with the County’s defined benefit pension plan and health insurance this 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 2024-2025, 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.

Gordon County continues to maintain a strong financial position. Rising labor costs, health care costs, inflation and supply chain deficiencies 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. The State of Georgia also provided substantial property tax relief last year. As a result of the local rollback and State relief, many Gordon County taxpayers actually saw a substantial reduction in their property tax bills. This FY 2024-2025 budget anticipates no millage rate rollback in order to balance the budget. The State has not continued the tax relief from last year into this year. As a result, we anticipate ad valorem tax bills will be higher in 2024 than 2023 but close to the same amount as 2022.

Gordon County has increased employee wages and added a defined benefit retirement plan in order to retain and attract employees. These efforts seem to have worked with almost all departments fully staffed. The current year’s budget includes a 3% COLA to continue the effort to retain and attract workers. This budget does not change the employee contribution to health insurance coverage, which remains very 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 positive growth 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. This budget includes additional positions for law enforcement officers and firefighters. 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 1st. Collections have been relatively 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 anticipates setting the next millage rate in September 2024. 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 historic lows.

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,



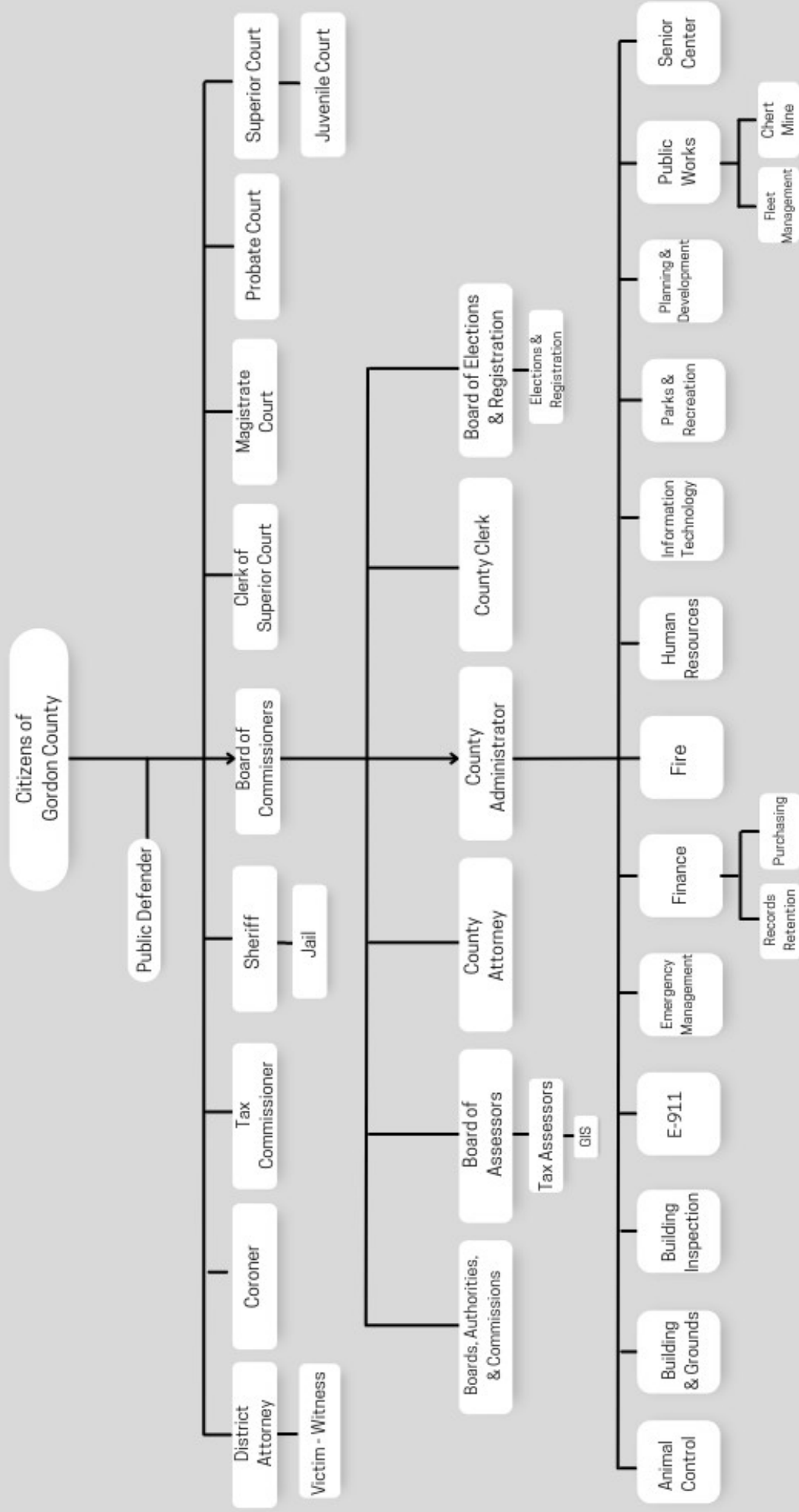
James F. Ledbetter, County Administrator



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 and County Attorney
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
Sue Henson, Animal Control Director
Craig Sparks, Parks & Recreation Director
Don Holley, Human Resources Director
Courtney Taylor, EMA Director
Angie Gillman, 911 Director
Derron Brown, Building Inspection Director
Jennifer Ruddell, Senior Citizens Center Director
Tim Cochran, Information Technology Director
Steve Parris, Public Works Director
Doug Ralston, Fire Chief
Jeff Champion, Buildings & Grounds Director

**RESOLUTION TO ADOPT
FY25 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 21, 2024, 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 4, 2024; and

WHEREAS, the Gordon County Board of Commissioners adopted the budget resolution on June 18, 2024 as follows:

General Fund Expenditures	\$ 46,776,940
Special Revenue Fund Expenditures	\$ 16,000,802
Enterprise Fund Expenditures	\$ 2,554,331
Capital Project Fund Expenditures	\$ 23,054,605
<u>Less Interfund Transfers</u>	<u>(6,446,443)</u>
Total Annual Budget	\$ 81,940,235

THEREFORE, BE IT RESOLVED, that the Gordon County Board of Commissioners hereby adopted the FY25 budget as provided herein.

So Resolved this 18th day of June, 2024.

GORDON COUNTY BOARD OF COMMISSIONERS



M.L. “Bud” Owens, Chair

ATTEST



Hollis Barton, County Clerk



SUMMARY - ALL FUNDS

	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 PROP BUDGET	PCT CHANGE
100 GENERAL FUND					
TAXES	\$ (35,296,508)	\$ (35,358,175)	\$ (35,547,106)	\$ (37,817,349)	6.4%
LICENSES & PERMITS	(666,518)	(646,300)	(646,300)	(648,600)	0.4%
INTERGOVERNMENTAL	(2,456,133)	(1,504,862)	(1,504,862)	(1,617,424)	7.5%
CHARGES FOR SERVICES	(1,491,250)	(1,350,700)	(1,350,700)	(1,421,050)	5.2%
FINES & FORFEITURES	(1,133,388)	(1,061,000)	(1,061,000)	(1,120,000)	5.6%
INVESTMENT INCOME	(732,259)	(1,019,000)	(1,066,373)	(850,000)	-20.3%
CONTRIBUTIONS & DON	(50,753)	(9,000)	(17,000)	(7,000)	-58.8%
MISCELLANEOUS	(614,661)	(598,528)	(598,528)	(626,291)	4.6%
OTHER FINANCING SOUR	(3,117,432)	(2,512,624)	(3,110,072)	(2,669,226)	-14.2%
TOTAL GENERAL FUND REVENUE	(45,558,902)	(44,060,189)	(44,901,941)	(46,776,940)	4.5%
NON DEPARTMENTAL	5,967,770	5,236,654	5,285,661	5,718,366	8.2%
BOARD OF COMMISSIONERS	212,424	283,155	283,155	278,985	-1.5%
COUNTY CLERK	106,784	129,866	127,722	128,146	0.3%
HUMAN RESOURCES	340,500	376,113	371,480	378,124	1.8%
PROBATE COURT	639,724	672,331	664,953	685,364	3.1%
JUVENILE COURT	921,350	953,165	968,249	888,371	-8.2%
SUPERIOR COURT	381,068	448,412	459,472	451,072	-1.8%
MAGISTRATE COURT	723,204	726,483	714,828	742,199	3.8%
CLERK OF SUPERIOR COUR	930,489	983,711	974,942	1,032,870	5.9%
DISTRICT ATTORNEY	524,842	664,343	660,654	705,599	6.8%
FINANCE DEPARTMENT	809,979	886,540	872,239	883,097	1.2%
INFORMATION TECHNOLOGY	714,006	674,116	694,510	671,535	-3.3%
COUNTY ADMINISTRATOR	459,198	429,669	421,691	472,384	12.0%
ELECTIONS & VOTER REGI	318,226	374,315	377,165	329,549	-12.6%
TAX COMMISSIONER	1,017,170	1,189,922	1,172,453	1,162,468	-0.9%
TAX APPRAISER/ASSESSOR	857,484	919,973	991,781	1,126,075	13.5%
EXTENSION SERVICE	160,960	188,596	200,202	179,110	-10.5%
CORONER	108,367	130,665	130,665	132,275	1.2%
BUILDING & GROUNDS	989,984	1,056,813	1,052,975	1,322,435	25.6%
SHERIFF-ENFORCEMENT	8,624,889	8,712,213	8,822,452	9,643,786	9.3%
SHERIFF-JAIL	6,073,769	6,265,678	6,828,595	6,691,434	-2.0%
EMERGENCY MANAGEMENT	353,928	363,749	366,707	377,853	3.0%
BUILDING & PLANNING	415,688	396,854	389,611	399,656	2.6%
PLANNING COMMISSION	8,004	9,559	9,559	9,059	-5.2%
AG CENTER & LIVESTOCK	57,716	49,500	49,500	43,700	-11.7%
ANIMAL CONTROL	377,210	376,621	454,927	460,604	1.2%
ORDINANCE ENFORCEMENT	128,868	241,787	238,712	221,703	-7.1%
ROAD DEPARTMENT	7,343,060	6,607,654	6,580,455	6,954,485	5.7%
VEHICLE MAINTENANCE	543,178	617,356	609,702	608,428	-0.2%
PUBLIC DEFENDER	353,602	390,463	390,463	436,247	11.7%

HISTORIC PRESERVATION	732	7,028	7,028	6,667	-5.1%
PLANNING & DEVELOPMENT	195,422	137,310	170,469	171,832	0.8%
SENIOR CENTER	138,931	144,368	144,004	153,089	6.3%
RECREATION OTHER	58,001	62,630	62,630	54,739	-12.6%
SALACOA CREEK PARK	206,488	196,005	195,688	211,344	8.0%
GENERAL RECREATION	1,252,844	1,347,665	1,368,760	1,321,234	-3.5%
GEOGRAPHIC INFORMATION	105,993	139,260	118,235	-	-100.0%
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	14,000	14,000	-	-100.0%
OTHER WELFARE ASSISTAN	44,563	44,563	44,563	44,563	0.0%
MEALS ON WHEELS	3,276	3,276	3,276	3,300	0.7%
CULTURE/RECREATION ADM	496,678	500,000	500,000	500,000	0.0%
SPECTATOR RECREATION	10,450	10,450	10,450	10,450	0.0%
LIBRARY ADMINISTRATION	295,925	295,925	295,925	317,920	7.4%
FOREST RESOURCES	10,842	10,842	10,842	10,842	0.0%
AIRPORTS	168,000	168,000	168,000	172,000	2.4%
OTHER PROJECTS	30,469	30,469	30,469	30,469	0.0%
SECTION 5311 GRANT	103,105	118,610	118,610	160,000	34.9%
TOTAL GENERAL FUND EXP.	44,072,368	44,060,189	44,901,941	46,776,940	4.2%
GENERAL FUND	\$ (1,486,534)	\$ -	\$ (0)	\$ -	

201 SUPPLEMENTAL JUVENILE SERVICES

SUPPLEMENTAL JUVENILE REV.	(23,731)	(7,300)	(7,300)	(7,800)	6.8%
SUPPLEMENTAL JUVENILE EXP.	9	7,300	7,300	7,800	6.8%
SUPPLEMENTAL JUVENILE	\$ (23,723)	\$ -	\$ -	\$ -	

202 DRUG ABUSE TREATMENT & ED

DRUG ABUSE REVENUE	(123,887)	(106,050)	(107,250)	(122,550)	14.3%
DRUG ABUSE EXPENDITURES	92,761	106,050	107,250	122,550	14.3%
DRUG ABUSE TREATMENT	\$ (31,127)	\$ -	\$ -	\$ -	

203 CRIME VICTIMS ASSISTANCE FUND

CRIME VICTIMS REVENUE	(97,565)	(161,203)	(164,002)	(165,602)	1.0%
CRIME VICTIMS EXPENDITURES	122,867	161,203	164,002	165,602	1.0%
CRIME VICTIMS ASSISTANCE	\$ 25,302	\$ -	\$ -	\$ -	

207 FIRE FUND

TAXES	(3,027,121)	(2,844,000)	(2,844,000)	(3,232,000)	13.6%
LICENSES & PERMITS	(253,405)	(105,000)	(105,000)	(50,000)	-52.4%
INTERGOVERNMENTAL	-	-	(8,500)	-	-100.0%
CHARGES FOR SERVICES	(2)	-	-	-	0.0%

INVESTMENT INCOME	(109,786)	(75,000)	(75,000)	(120,000)	60.0%
CONTRIBUTIONS & DON	(1,550)	-	-	-	0.0%
OTHER FINANCING SOUR	(2,796,884)	(3,015,107)	(3,148,228)	(3,313,848)	5.3%
OTHER FINANCING USES	6,800	-	150,289	-	-100.0%
FIRE FUND REVENUES	(6,181,948)	(6,039,107)	(6,030,439)	(6,715,848)	11.4%

PERSONAL SERV & BEN	4,222,203	5,109,797	5,085,829	5,834,780	14.7%
PURCH/CONTRACTED SER	318,676	322,310	315,735	287,720	-8.9%
SUPPLIES	514,195	582,000	597,075	602,040	0.8%
CAPITAL OUTLAY	109,021	25,000	31,800	25,000	-21.4%
DEPRECIATION	-	-	-	(33,692)	-
FIRE FUND EXPENDITURES	5,164,094	6,039,107	6,030,439	6,715,848	11.4%
FIRE FUND	\$ (1,017,854)	\$ -	\$ -	\$ -	

208 JAIL MAINTENANCE FUND

JAIL MAINTENANCE REVENUES	(110,624)	(86,500)	(86,500)	(110,040)	27.2%
JAIL MAINTENANCE EXPENDITURES	80,070	86,500	86,500	110,040	27.2%
JAIL MAINTENANCE FUND	\$ (30,554)	\$ -	\$ -	\$ -	

210 CONDEMNATION FUND

CONDEMNATION REVENUES	(160,076)	(50,050)	(50,050)	(42,050)	-16.0%
CONDEMNATION EXPENDITURES	150,726	50,050	50,050	42,050	-16.0%
CONDEMNATION FUND	\$ (9,350)	\$ -	\$ -	\$ -	

213 LOCAL GOVT SHARE- OPIODS PMT

LOCAL GOVT OPIODS PMT REV.	(120,426)	-	(71,050)	(38,975)	-45.1%
LOCAL GOVT OPIODS PMT EXP.	-	-	71,050	38,975	-45.1%
LOCAL GOVT SHARE- OPIODS PMT FUND	\$ (120,426)	\$ -	\$ -	\$ -	

215 EMERGENCY TELEPHONE SYST FUND

EMERGENCY TELEPHONE REV.	(2,291,467)	(2,328,104)	(2,317,563)	(2,494,734)	7.6%
EMERGENCY TELEPHONE EXP.	2,118,769	2,328,104	2,317,563	2,494,734	7.6%
EMERGENCY TELEPHONE SYS.	\$ (172,698)	\$ -	\$ -	\$ -	

230 AMERICAN RESCUE PLAN

ARPA REVENUES	(3,024,873)	(240,000)	(986,418)	(6,180,985)	526.6%
ARPA EXPENDITURES	2,765,369	240,000	986,418	6,180,985	526.6%
AMERICAN RESCUE PLAN	\$ (259,503)	\$ -	\$ -	\$ -	

275 HOTEL/MOTEL TAX

TAX REVENUE	(149,115)	(125,000)	(125,000)	(125,000)	0.0%
HOTEL/MOTEL EXPENDITURE	149,115	125,000	125,000	125,000	0.0%
HOTEL/MOTEL TAX	\$ -	\$ -	\$ -	\$ -	

327 2012 SPLOST

2012 SPLOST REVENUE	(76,480)	(214,050)	(439,932)	-	-100.0%
2012 SPLOST EXPENDITURES	4,072,546	214,050	439,932	-	-100.0%
2012 SPLOST TOTAL	\$ 3,996,066	\$ -	\$ -	\$ -	

328 2018 SPLOST

2018 SPLOST REVENUE	(15,832,910)	(12,952,126)	(13,700,728)	(13,506,670)	-1.4%
2018 SPLOST EXPENDITURES	8,269,107	12,952,126	13,700,728	13,506,670	-1.4%
2018 SPLOST TOTAL	\$ (7,563,803)	\$ -	\$ -	\$ -	

329 2024 SPLOST

2024 SPLOST REVENUE	-	-	-	(13,097,500)	-
2024 SPLOST EXPENDITURES	-	-	-	13,097,500	-
2024 SPLOST TOTAL	\$ -	\$ -	\$ -	\$ -	

501 CHERT ENTERPRISE FUND

CHERT ENTERPRISE REVENUES	(300,492)	(378,095)	(378,595)	(750,300)	98.2%
CHERT ENTERPRISE EXP.	277,932	378,095	378,595	750,300	98.2%
CHERT ENTERPRISE FUND	\$ (22,560)	\$ -	\$ -	\$ -	

540 LANDFILL ENTERPRISE FUND

LANDFILL ENTERPRISE REV.	(1,959,288)	(1,209,100)	(1,209,100)	(2,279,660)	88.5%
LANDFILL ENTERPRISE EXP.	2,078,847	1,209,100	1,209,100	2,279,660	88.5%
LANDFILL ENTERPRISE FUND	\$ 119,558	\$ -	\$ -	\$ -	

Summary of Capital Outlay

General Fund

Vehicles - EMA \$ 22,124

Fire Fund

Infrastructure - Fire Hydrants 25,000

American Rescue Plan

Broadband 6,301,515

2018 SPLOST

Buildings - Morgue	125,000
Buildings - Campground Renovations	150,000
Buildings Project #34 Admin Building Phase 3	465,000
Machinery - 911 UPS battery replacement/installation & generator	71,000
Fire Engine	2,583,000
Infrastructure - Salem Road Bridge	4,200,000
Infrastructure - Boone Ford Road	2,500,000
Infrastructure - Mt. Olive Road	3,344,625
Infrastructure - Ranger	54,000
Site Improvements - Ranger	5,000
	13,497,625

2024 SPLOST

Site Improvements - Salacoa playground, outdoor basketball & pickleball & retaining wall	650,000
Buildings - Ranger Community Center renovation	500,000
Infrastructure - Roads and culverts	2,431,227
Machinery - Public Works dump truck, remote compactor & road tractor	440,000
Machinery - Fire Department air packs & turnout gear	266,500
Vehicles - various offices of the County	395,000
Vehicles - Sheriff patrol cars	400,000
Vehicles - Public Works F-450 and 2 F-150's	155,000
	5,237,727

Total Funds \$ 25,083,991





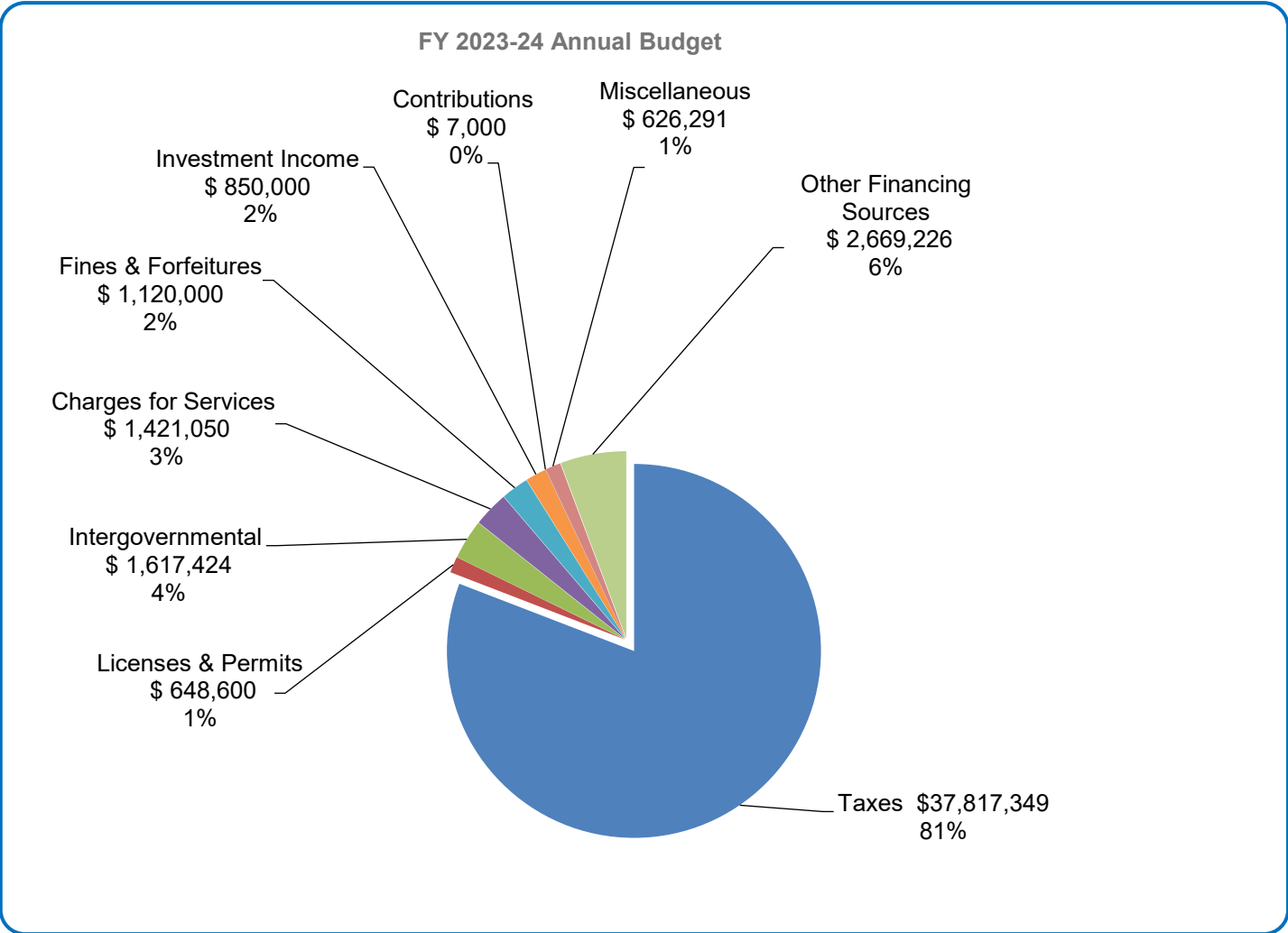
GENERAL FUND

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
Taxes	\$ 35,296,508	\$ 35,358,175	\$ 35,547,106	\$ 37,817,349
Licenses & Permits	666,518	646,300	646,300	648,600
Intergovernmental	2,456,133	1,504,862	1,504,862	1,617,424
Charges for Services	1,491,250	1,350,700	1,350,700	1,421,050
Fines & Forfeitures	1,133,388	1,061,000	1,061,000	1,120,000
Investment Income	732,259	1,019,000	1,066,373	850,000
Contributions	50,753	9,000	17,000	7,000
Miscellaneous	614,661	598,528	598,528	626,291
Other Financing Sources	3,117,432	2,512,624	2,741,517	2,669,226
Use of Reserves	-	-	368,555	-
TOTAL GENERAL FUND REVENUES	\$ 45,558,902	\$ 44,060,189	\$ 44,901,941	\$ 46,776,940



GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
TAXES					
100 311110	REAL PROPERTY-CURRENT YEAR	\$ 19,267,091	\$ 21,509,675	\$ 21,509,675	\$ 23,350,879
100 311120	TIMBER	13,538	18,000	18,000	15,000
100 311200	REAL PROPERTY-PRIOR YEAR	507,461	450,000	450,000	465,000
100 311310	MOTOR VEHICLE	317,378	285,000	285,000	300,000
100 311315	MOTOR VEHICLE TITLE TAX	3,433,650	3,000,000	3,000,000	3,000,000
100 311320	MOBILE HOME	40,790	30,000	30,000	39,000
100 311340	INTANGIBLE	432,873	365,000	365,000	355,000
100 311391	RAILROAD EQUIP AD VALOREM TAX	28,236	26,000	26,000	27,000
100 311392	HEAVY EQUIPMENT TAX	5,228	2,000	2,000	2,500
100 311420	MOBILE HOMES- PRIOR YEAR	8,050	4,500	4,500	2,800
100 311500	PROPERTY NOT ON DIGEST	243,260	165,000	165,000	185,000
100 311600	R/E TRANSFER	136,697	128,000	128,000	135,000
100 311750	FRANCHISE-CABLE TV	236,406	225,000	225,000	218,000
100 313101	LOST	9,274,529	7,800,000	7,988,931	8,587,170
100 313105	EXCISE TAX	858,599	892,000	892,000	700,000
100 314200	ALCOHOLIC BEVERAGE EXCISE	181,345	178,000	178,000	185,000
100 314600	FIREWORKS EXCISE TAX	897	-	-	-
100 316300	FINANCIAL INSTITUTIONS	71,604	65,000	65,000	60,000
100 319110	INTEREST/PENALTY/FIFA	238,875	215,000	215,000	190,000
TOTAL TAXES		35,296,508	35,358,175	35,547,106	37,817,349
LICENSES & PERMITS					
100 321110	LICENSES-BEER/WINE	38,750	36,000	36,000	37,000
100 321111	APPLICATION FEES-BEER/WINE	3,100	2,800	2,800	2,600
100 322100	BUILDING PERMITS	618,238	600,000	600,000	605,000
100 322110	INSPECTION FEES	1,243	1,500	1,500	-
100 322931	LAND DISTURBING PERMITS	5,187	6,000	6,000	4,000
TOTAL LICENSES & PERMITS		666,518	646,300	646,300	648,600
INTERGOVERNMENTAL					
100 331111	NATIONAL FOREST SERV LAW ENF	5,878	-	-	-
100 331115	GEMA FED DIRECT	25,898	5,670	5,670	-
100 331150	INDIRECT	466,163	252	252	-
100 331151	USDA-FOREST SERVICE	-	6,700	6,700	5,800
100 331211	LATCF	50,000	-	-	-
100 331250	INDIRECT	31,550	10,950	10,950	20,000
100 333000	FED GOV-PMT IN LIEU TAXES	280,326	270,000	270,000	295,000
100 334110	DIRECT-HEADER	42,102	-	-	-
100 334113	SECTION 5311 GRANT	-	-	-	-
100 334114 017	GEMA PERFORMANCE PAR	-	-	-	-
100 334114	EMA SUPPORT GRANT	19,912	19,912	19,912	22,124
100 334117	CASA	-	-	-	-
100 334119	STATE JUDGES GRANT-JUVENILE CT	40,000	40,000	40,000	40,000
100 334123	GEMA	-	378	378	-
100 334127	FEMA-MUTUAL AID & ASST.	-	-	-	-
100 334132	ACCG SAFETY GRANT	8,500	-	-	8,500
100 334133	JUVENILE JUDGE SUPP. GRANT	6,000	6,000	6,000	6,000
100 334140	GRANTS-OTHER	-	-	-	-
100 334316	HAZARD MITIGATION PLAN	-	-	-	-
100 334320	GA DOT	1,168,986	850,000	850,000	895,000
100 334320 111	GA DOT	-	-	-	-
100 339001	SRO OFFICER	310,818	295,000	295,000	325,000
TOTAL INTERGOVERNMENTAL		2,456,133	1,504,862	1,504,862	1,617,424

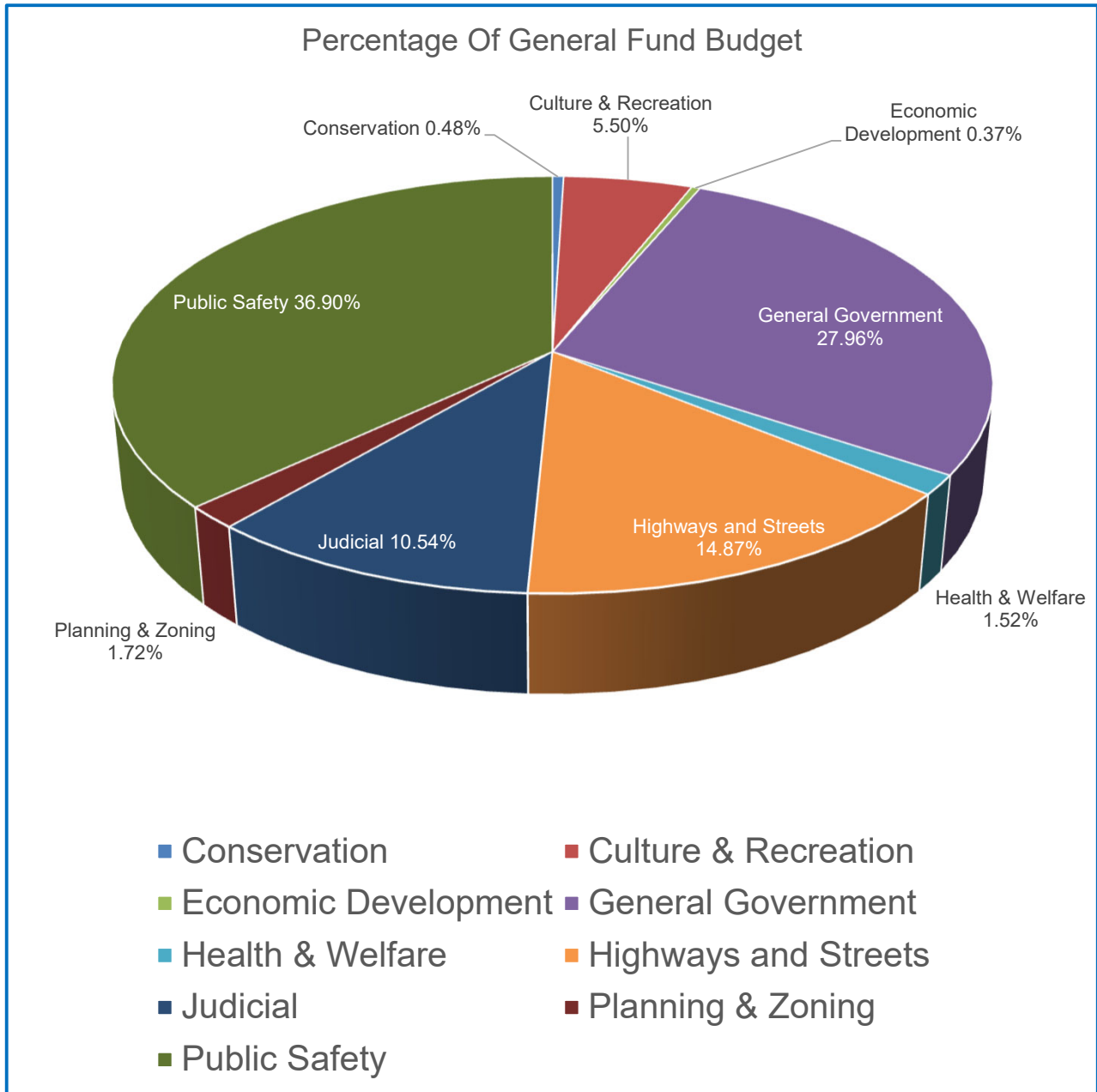
GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
CHARGES FOR SERVICES					
100 341100	COURT COSTS,FEES, AND CHARGES	\$ 94,572	\$ 76,000	\$ 76,000	\$ 100,000
100 341105	VITAL RECORDS-PROBATE COURT	69,915	68,000	68,000	55,000
100 341200	RECORDING FEES	225,030	190,000	190,000	225,000
100 341310	ZONING & VARIANCE FEES	10,700	8,000	8,000	10,000
100 341335	PLAT REVIEW FEES	2,210	1,000	1,000	-
100 341390	OTHER	15,592	100	100	-
100 341393	CITY OF RESACA-POLICE PROTECT	100,000	100,000	100,000	100,000
100 341400	PRINTING & DUPLICATING SERV	11,479	10,000	10,000	10,000
100 341911	ELECTIONS-CITIES REIMBURSEMENT	-	5,000	5,000	-
100 341940	COMMISSIONS ON TAX COLLECTIONS	589,651	588,000	588,000	588,000
100 341943	SOC SEC INCENTIVE PMTS-JAIL	9,400	10,000	10,000	10,000
100 341950	RESTITUTION	724	100	100	500
100 341965	COMMISSIONS-VENDING MACH	132	150	150	150
100 342122	SERVING LEGAL PAPERS,ETC-SHER	19,590	15,000	15,000	20,000
100 342125	CRIMINAL HISTORIES-SHERIFF	2,600	2,000	2,000	1,000
100 342126	SEX OFFENDER	125	50	50	500
100 342331	INMATE HOUSING FEES-STATE	-	-	-	500
100 342332	INMATE HOUSING FEE-LOCAL	8,980	8,000	8,000	10,000
100 342902	OTHER CHARGES FOR SERVICES	98	-	-	-
100 343100	STREET REPAIRS	19,996	17,000	17,000	5,000
100 343101	PAVING SERVICE FEES	-	-	-	-
100 343102	DRIVEWAY PERMIT FEES	6,186	5,000	5,000	5,000
100 343901	SALE OF PIPE, LUMBER, ETC	60,791	45,000	45,000	-
100 343903	SALE OF SCRAP STEEL	2,835	1,500	1,500	3,000
100 344130	SALE RECYCLING MATERIAL	-	-	-	-
100 345500	ANIMAL CONTROL FEES	46,368	50,000	50,000	45,000
100 345800	CHILD SUPPORT FEES	3,360	3,000	3,000	3,000
100 346127	SHERIFF-MISCELLANEOUS CHARGES	832	1,000	1,000	1,000
100 346901	INDIGENT APPLIC FEE - CLK COURT	8,266	5,800	5,800	8,000
100 346902	CONSERVATION USE ASSESSMENT	4	4,000	4,000	-
100 347201	CAMPING FEES-SALACOA	22,059	15,000	15,000	58,000
100 347202	FISHING FEES-SALACOA	1,328	500	500	2,000
100 347203	SWIMMING FEES - SALACOA	3,740	1,000	1,000	5,000
100 347204	BOAT RENTAL - SALACOA	595	-	-	1,400
100 347401	GATE FEES	18,893	5,000	5,000	20,000
100 347600	PROGRAM FEES	75,078	68,000	68,000	75,000
100 347601	PROGRAM FEES- SALACOA	235	-	-	-
100 347901	CONCESSIONS REVENUE	42,688	32,000	32,000	42,000
100 347902	PICTURES	3,581	3,500	3,500	3,000
100 347905	COMMUNITY ROOM RENTAL	13,617	12,000	12,000	14,000
TOTAL CHARGES FOR SERVICES		1,491,250	1,350,700	1,350,700	1,421,050
FINES AND FORFEITURES					
100 351110	SUPERIOR	267,569	240,000	240,000	260,000
100 351130	MAGISTRATE	129,591	120,000	120,000	130,000
100 351150	JUVENILE	13,392	7,000	7,000	8,000
100 351170	PROBATE COURT	705,567	681,000	681,000	705,000
100 352100	BOND	17,270	13,000	13,000	17,000
TOTAL FINES AND FORFEITURES		\$ 1,133,388	\$ 1,061,000	\$ 1,061,000	\$ 1,120,000

GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
INVESTMENT INCOME					
100	361000 INTEREST REVENUES	\$ 558,620	\$ 400,000	\$ 400,000	\$ 175,000
100	361050 INTEREST REVENUE-INVESTMENTS	382,626	619,000	666,373	675,000
100	361100 INTEREST REVENUES-LEASES	3,268	-	-	-
100	363000 UNREALIZED GAIN OR LOSS INVEST	(212,255)	-	-	-
TOTAL INVESTMENT INCOME		732,259	1,019,000	1,066,373	850,000
CONTRIBUTIONS					
100	370002 CONTRIBUTIONS-SR CENTER	200	-	-	-
100	370003 CONTRIBUTIONS- SHERIFF	-	-	8,000	-
100	370004 CONTRIBUTIONS-RECREATION	6,750	9,000	9,000	7,000
100	370010 CONTRIBUTIONS-VARIOUS	43,163	-	-	-
100	370013 CONTRIBUTIONS-ANIMAL CONTROL	640	-	-	-
TOTAL CONTRIBUTIONS		50,753	9,000	17,000	7,000
MISCELLANEOUS					
100	381001 LEASE REVENUE-USDA	111,743	-	-	-
100	382002 RENT-CELL TOWER	-	33,879	33,879	41,142
100	382004 RENT-DFACS BUILDING	316,014	316,000	316,000	316,000
100	382006 RENT-AG	3,996	85,149	85,149	85,149
100	382007 RENT-SIGN	3,000	1,000	1,000	3,000
100	389002 TELEPHONE COMMISSIONS-SHERIFF	79,538	75,000	75,000	80,000
100	389003 COMMISSARY COMMISSIONS-JAIL	90,868	80,000	80,000	91,000
100	389099 MISCELLANEOUS	9,501	7,500	7,500	10,000
TOTAL MISCELLANEOUS		614,661	598,528	598,528	626,291
OTHER FINANCING SOURCES					
100	391002 OPER. TRANS FROM ROAD PROJECT	2,189,804	2,078,124	2,078,124	2,157,226
100	391003 OPER. TRANSFER IN-JAIL MAINT FUND	-	86,500	86,500	110,000
100	391005 OPERATING TRANS IN-LANDFILL EN	100,000	300,000	300,000	300,000
100	391009 OPERATING TRANS IN-CHERT	-	-	5,279	-
100	391100 OPERATING TRANSFERS IN-OTHER	94,627	-	202,025	2,000
100	392100 SALE OF GENERAL FIXED ASSETS	85,970	38,000	59,589	50,000
100	392200 COMPENSATION FOR LOSS OF GFA	197,709	10,000	10,000	50,000
100	393501 PROCEEDS CAPITAL LEASE-CISCO	4,528	-	-	-
100	393550 PROCEEDS FROM SUBSCRIPTIONS	293,395	-	-	-
100	393502 PROCEEDS CAPITAL LEASE-VERISTOR	151,398	-	-	-
TOTAL OTHER FINANCING SOURCES		3,117,432	2,512,624	2,741,517	2,669,226
USE OF RESERVES					
100	391999 TRANSFER IN - FUND BALANCE	-	-	368,555	-
TOTAL USE OF RESERVES		-	-	368,555	-
TOTAL GENERAL FUND REVENUES		\$ 45,558,902	\$ 44,060,189	\$ 44,901,941	\$ 46,776,940

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES

GENERAL FUND

Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
Non-Departmental	\$ 5,967,770	\$ 5,236,654	\$ 5,270,931	\$ 5,718,366
Bd. of County Commissioners	212,107	283,155	283,155	278,985
County Clerk	107,787	129,866	127,722	128,146
Human Resources	340,500	376,113	371,480	378,124
Probate Court	639,724	672,331	664,953	685,364
Juvenile Court	923,108	953,165	968,249	888,371
Superior Court	381,068	448,412	459,472	451,072
Magistrate Court	723,451	726,483	714,828	742,199
Clerk of Superior Court	930,489	983,711	974,942	1,032,870
District Attorney	502,070	664,343	660,654	705,599
Finance Department	809,979	886,540	872,239	883,097
Information Technology Dept.	714,006	674,116	694,510	671,535
County Administrator/Attorney	459,198	429,669	421,691	472,384
Bd. of Election & Voter Reg.	318,294	374,315	377,795	329,549
Tax Commissioner	1,017,170	1,189,922	1,172,453	1,162,468
Tax Assessor	857,484	919,973	1,005,881	1,126,075
Extension Service	159,383	188,596	200,202	179,110
Coroner	108,367	130,665	130,665	132,275
Buildings & Grounds Dept.	989,984	1,056,813	1,052,975	1,322,435
Sheriff's Office	8,625,028	8,712,213	8,822,452	9,643,786
County Jail	6,073,769	6,265,678	6,828,595	6,691,434
Emergency Management	354,010	363,749	366,707	377,853
Building Inspection Dept.	416,481	396,854	389,611	399,656
Planning and Zoning Comm.	8,004	9,559	9,559	9,059
Ag Service Center & Livestock	57,716	49,500	49,500	43,700
Animal Control	378,231	376,621	454,927	460,604
Code Compliance	127,123	241,787	238,712	221,703
Public Works Department	7,343,060	6,607,654	6,580,455	6,954,485
Fleet Management	543,178	617,356	609,702	608,428
Public Defenders Office	353,602	390,463	390,463	436,247
Historic Preservation Comm.	732	7,028	7,028	6,667
Planning & Development Dept.	195,844	137,310	170,469	171,832
Senior Citizens Center	138,931	144,368	144,004	153,089
Battlefield Parks	58,001	62,630	62,630	54,739
Salacoa Creek Park	206,562	196,005	214,888	211,344
Parks & Recreation Dept.	1,252,788	1,347,665	1,349,560	1,321,234
Geographic Information Office	122,190	139,260	118,235	-
TOTAL DEPARTMENTAL	42,417,186	42,390,542	43,232,294	45,053,884

GENERAL FUND EXPENDITURES

Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
OUTSIDE AGENCIES				
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	14,000	14,000	-
Meals on Wheels	3,276	3,276	3,276	3,300
DFACS	44,563	44,563	44,563	44,563
Calhoun Recreation	496,678	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	295,925	295,925	317,920
Georgia Forestry Commission	10,842	10,842	10,842	10,842
Airport Authority	168,000	168,000	168,000	172,000
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	103,105	118,610	118,610	160,000
TOTAL OUTSIDE AGENCIES	1,650,520	1,669,647	1,669,647	1,723,056
TOTAL GENERAL FUND EXP.	44,067,706	44,060,189	44,901,941	46,776,940
CHANGE IN NET POSITION	\$ 1,491,196	\$ -	\$ -	\$ -

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
100100	512100 GROUP INSURANCE	\$ 58,038	\$ 59,251	\$ 59,251	\$ 65,000
100100	512600 UNEMPLOYMENT INSURANCE	-	10,000	10,000	10,000
100100	512700 WORKERS COMPENSATION	467,630	420,000	370,000	300,000
TOTAL PERSONAL SERVICES		525,668	489,251	439,251	375,000
PURCHASED SERVICES					
100100	521208 CONTINGENCY	400	50,000	-	90,000
100100	521210 CONSULTING	-	70,000	62,510	70,000
100100	521305 DATA PROCESSING	2,584	500	500	-
100100	523100 INSURANCE, OTHER THAN EMPLOY	505,731	595,199	595,199	630,900
100100	523210 COMM.-INTERNET	113,157	175,000	98,647	130,000
100100	523220 POSTAGE	332	450	450	600
100100	523601 DUES	55	-	-	-
100100	523670 BANK TRANSACTION FEES	8,496	10,000	9,850	2,000
TOTAL PURCHASED SERVICES		630,755	901,149	767,156	923,500
SUPPLIES					
100100	531604 SUBSCRIPTION SOFTWARE	-	-	76,353	86,400
100100	531700 OTHER SUPPLIES	-	-	600	1,000
TOTAL SUPPLIES		-	-	76,953	87,400
CAPITAL OUTLAY					
100100	542500 CO- OTHER	-	-	47,373	-
100100	543100 CO- INTANGIBLES	145,507	-	-	-
TOTAL CAPITAL OUTLAY		145,507	-	47,373	-
DEPRECIATION & AMORTIZATION					
100100	562001 AMORTIZATION - INVESTMENTS	(32,137)	-	-	(97,325)
TOTAL DEPRECIATION & AMORTIZATION		(32,137)	-	-	(97,325)
OTHER COSTS					
100100	572130 EXCISE TAX PAYMENTS	294,334	340,000	340,000	325,000
100100	573000 CLAIMS & JUDGMENTS	-	10,000	10,000	10,000
100100	574001 INDIGENT FUNERAL	16,500	30,000	30,000	18,000
TOTAL OTHER COSTS		310,834	380,000	380,000	353,000
DEBT SERVICE					
100100	581204 PRINCIPAL- CAPITAL LEASE	49,680	-	-	-
100100	581210 PRINCIPAL-DFACS	240,832	252,954	252,954	265,687
100100	581211 PRINCIPAL-2015 REVENUE BOND	105,000	100,000	100,000	100,000
100100	582210 INTEREST-DFACS	70,082	57,963	57,963	45,234
100100	582211 INTEREST-2015 REVENUE BOND	9,944	16,385	16,385	7,628
100100	582300 INTEREST-OTHER DEBT	8,757	-	-	-
TOTAL DEBT SERVICE		484,296	427,302	427,302	418,549

NON-DEPARTMENTAL

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
TRANSFERS OUT					
100100	611012 E-911 FUND	1,070,582	841,667	877,541	1,003,551
100100	611015 FIRE FUND	2,696,884	2,015,107	2,141,428	2,505,164
100100	611020 JUVENILE COURT	15,000	-	-	-
100100	611030 CRIME VICTIMS ASSISTANCE FUND	40,500	111,128	113,927	110,552
100100	611032 DRUG ABUSE TREATMENT FUND	79,882	71,050	-	38,975
100100	611033 SPLOST FUND	-	-	-	-
TOTAL TRANSFERS OUT		3,902,848	3,038,952	3,132,896	3,658,242
TOTAL NON-DEPARTMENTAL		\$ 5,967,770	\$ 5,236,654	\$ 5,270,931	\$ 5,718,366

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
400 511100	REGULAR EMPLOYEES SALARIES	\$ 62,264	\$ -	\$ -	\$ -
400 511900	OTHER PAY	-	81,420	81,420	83,358
400 512100	GROUP INSURANCE	63,167	87,510	87,510	88,617
400 512200	FICA CONTRIBUTIONS	4,381	6,229	6,229	6,568
400 512400	RETIREMENT CONTRIBUTIONS	-	-	-	1,947
TOTAL PERSONAL SERVICES		129,812	175,159	175,159	180,490
PURCHASED SERVICES					
400 521307	OTHER TECHNICAL SERVICES	2,145	2,145	2,145	2,145
400 522320	RENTAL OF EQUIPMENT	340	800	800	-
400 523201	COMM.-TELEPHONE	3,801	3,100	3,100	3,500
400 523220	COMM.-POSTAGE	-	300	300	100
400 523300	ADVERTISING	3,481	5,000	5,000	3,000
400 523400	PRINTING AND BINDING	1,464	2,196	2,196	2,000
400 523500	TRAVEL	7,110	16,050	16,050	16,050
400 523601	DUES	55,203	55,000	55,000	55,000
400 523700	EDUCATION AND TRAINING	5,948	12,000	12,000	12,000
TOTAL PURCHASED SERVICES		79,492	96,591	96,591	93,795
SUPPLIES					
400 531101	OFFICE SUPPLIES	111	150	150	150
400 531110	OPERATIONAL SUPPLIES	335	850	850	850
400 531270	GASOLINE/DIESEL	95	600	600	600
400 531300	FOOD	900	1,000	1,000	1,000
400 531400	BOOKS AND PERIODICALS	51	100	100	100
400 531600	SMALL EQUIPMENT	170	6,705	6,705	-
400 531700	OTHER SUPPLIES	1,141	2,000	2,000	2,000
TOTAL SUPPLIES		2,803	11,405	11,405	4,700
TOTAL BOARD OF COUNTY COMMISSIONERS		\$ 212,107	\$ 283,155	\$ 283,155	\$ 278,985

COUNTY CLERK

DEPARTMENT PROFILE

The County Clerk is appointed by and is directly responsible to the Board of County Commissioners. This position serves as clerk to the Board of Commissioners and prepares the Commissioner agendas, notifies the media of all Board meetings, records all Commissioner meetings, prepares Commissioner meeting minutes, maintains all County records, and responds to open records requests. In addition, this department also arranges training and travel plans for the Board members, maintains all renewals and new applications for beer and wine licenses, receives citizens' complaints and refers them to the appropriate department for resolution.



Hollis Barton, County Clerk

COUNTY CLERK

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
402 511100	REGULAR EMPLOYEES SALARIES	\$ 70,943	\$ 77,656	\$ 78,696	\$ 77,248
402 511400	VACATION PAY	6,882	-	-	-
402 511700	LONGEVITY PAY	390	-	-	-
402 512100	GROUP INSURANCE	10,655	29,170	29,170	29,539
402 512200	FICA CONTRIBUTIONS	6,121	6,237	6,316	5,909
402 512400	RETIREMENT CONTRIBUTIONS	2,854	5,878	2,258	1,777
TOTAL PERSONAL SERVICES		97,845	118,941	116,440	114,473
PURCHASED SERVICES					
402 522320	RENTAL OF EQUIPMENT & VEHICLES	470	1,100	1,100	150
402 523201	COMM.-TELEPHONE	667	720	720	720
402 523220	COMM.-POSTAGE	17	250	250	250
402 523400	PRINTING AND BINDING	845	3,165	970	500
402 523500	TRAVEL	639	2,500	1,700	2,500
402 523601	DUES	131	340	340	40
402 523700	EDUCATION AND TRAINING	520	2,000	2,000	2,000
402 523902	CONTRACT LABOR- GENERAL	-	-	357	-
TOTAL PURCHASED SERVICES		3,290	10,075	7,437	6,160
SUPPLIES					
402 531101	OFFICE SUPPLIES	989	500	500	800
402 531104	PRINTER SUPPLIES	-	150	150	150
402 531110	OPERATIONAL SUPPLIES	-	100	100	100
402 531600	SMALL EQUIPMENT	5,664	100	900	-
402 531604	SUBSCRIPTION SOFTWARE	-	-	2,195	6,463
TOTAL SUPPLIES		6,653	850	3,845	7,513
TOTAL COUNTY CLERK		\$ 107,787	\$ 129,866	\$ 127,722	\$ 128,146

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
403	511100 REGULAR EMPLOYEES SALARIES	164,215	176,071	178,151	181,480
403	511700 LONGEVITY PAY	660	-	-	-
403	512100 GROUP INSURANCE	44,665	41,814	41,814	42,343
403	512200 FICA CONTRIBUTIONS	13,068	14,111	14,270	13,886
403	512400 RETIREMENT CONTRIBUTIONS	8,173	12,967	5,382	4,174
TOTAL PERSONAL SERVICES		230,781	244,963	239,617	241,883
PURCHASED SERVICES					
403	510001 PROFESSIONAL SERVICE	90,622	-	-	-
403	521305 DATA PROCESSING	5,549	1,100	1,100	-
403	521307 OTHER TECHNICAL SERVICES	7,325	8,500	8,500	8,500
403	522320 RENTAL OF EQUIPMENT & VEHICLES	1,051	2,000	2,000	250
403	523201 COMM.-TELEPHONE	749	1,000	1,000	1,000
403	523220 COMM.-POSTAGE	-	150	150	100
403	523300 ADVERTISING	-	300	300	100
403	523400 PRINTING AND BINDING	-	300	300	100
403	523500 TRAVEL	-	1,000	1,645	1,700
403	523601 DUES	225	300	300	250
403	523700 EDUCATION AND TRAINING	339	1,000	1,000	1,500
403	523902 CONTRACT LABOR- GENERAL	-	-	713	-
TOTAL PURCHASED SERVICES		105,860	15,650	17,008	13,500
SUPPLIES					
403	531101 OFFICE SUPPLIES	999	2,000	2,000	1,000
403	531104 PRINTER SUPPLIES	148	500	500	200
403	531110 OPERATIONAL SUPPLIES	-	200	200	300
403	531400 BOOKS AND PERIODICALS	-	200	200	-
403	531600 SMALL EQUIPMENT	2,475	3,000	2,355	4,455
403	531604 SUBSCRIPTION SOFTWARE	-	108,800	108,800	116,536
403	531700 OTHER SUPPLIES	237	300	300	250
403	531707 AWARDS	-	500	500	-
TOTAL SUPPLIES		3,859	115,500	114,855	122,741
TOTAL HUMAN RESOURCES/RISK MANAGEMENT		\$ 340,500	\$ 376,113	\$ 371,480	\$ 378,124

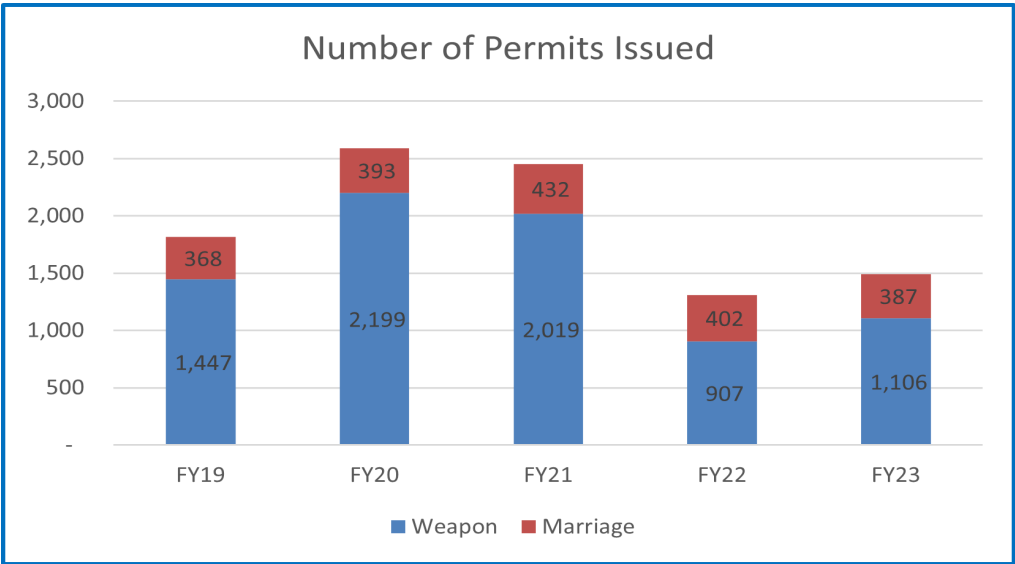
PROBATE COURT

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
404	511100 REGULAR EMPLOYEES SALARIES	\$ 360,806	\$ 396,471	\$ 403,191	\$ 419,200
404	511400 VACATION PAY	8,663	-	-	-
404	511500 SICK PAY	2,483	-	-	-
404	511600 HOLIDAY PAY	8,859	-	-	-
404	511700 LONGEVITY PAY	1,815	-	-	-
404	512100 GROUP INSURANCE	141,063	141,969	141,969	143,765
404	512200 FICA CONTRIBUTIONS	29,436	31,238	31,752	31,988
404	512400 RETIREMENT CONTRIBUTIONS	11,330	22,381	7,769	5,995
TOTAL PERSONAL SERVICES		564,455	592,059	584,681	600,948
PURCHASED SERVICES					
404	521205 LEGAL	42,467	49,000	49,000	49,000
404	521302 INTERPRETING	-	600	600	1,800
404	522210 R&M-BUILDINGS	-	-	-	1,000
404	522230 R&M-MACHINERY	3,472	1,990	390	-
404	522320 RENTAL OF EQUIPMENT & VEHICLES	1,946	2,000	400	200
404	523201 COMM.-TELEPHONE	619	1,000	1,000	1,000
404	523210 COMM-INTERNET	107	107	107	107
404	523220 COMM.-POSTAGE	1,903	3,000	3,000	4,000
404	523400 PRINTING AND BINDING	766	490	490	800
404	523500 TRAVEL	5,205	5,000	4,000	6,000
404	523601 DUES	625	700	200	625
404	523602 WITNESS FEES	-	300	300	-
404	523700 EDUCATION AND TRAINING	2,120	3,000	3,000	3,000
TOTAL PURCHASED SERVICES		59,230	67,187	62,487	67,532
SUPPLIES					
404	531101 OFFICE SUPPLIES	3,746	3,700	4,200	3,700
404	531104 PRINTER SUPPLIES	2,414	800	3,331	3,235
404	531110 OPERATIONAL SUPPLIES	602	700	700	700
404	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	1,985	635	-
404	531400 BOOKS AND PERIODICALS	261	900	900	480
404	531600 SMALL EQUIPMENT	8,538	2,000	1,250	2,000
404	531603 SMALL EQUIPMENT-COMPUTER	-	2,500	2,500	2,500
404	531604 SUBSCRIPTION SOFTWARE	-	-	3,769	3,769
404	531700 OTHER SUPPLIES	477	500	500	500
TOTAL SUPPLIES		16,040	13,085	17,785	16,884
TOTAL PROBATE COURT		\$ 639,724	\$ 672,331	\$ 664,953	\$ 685,364

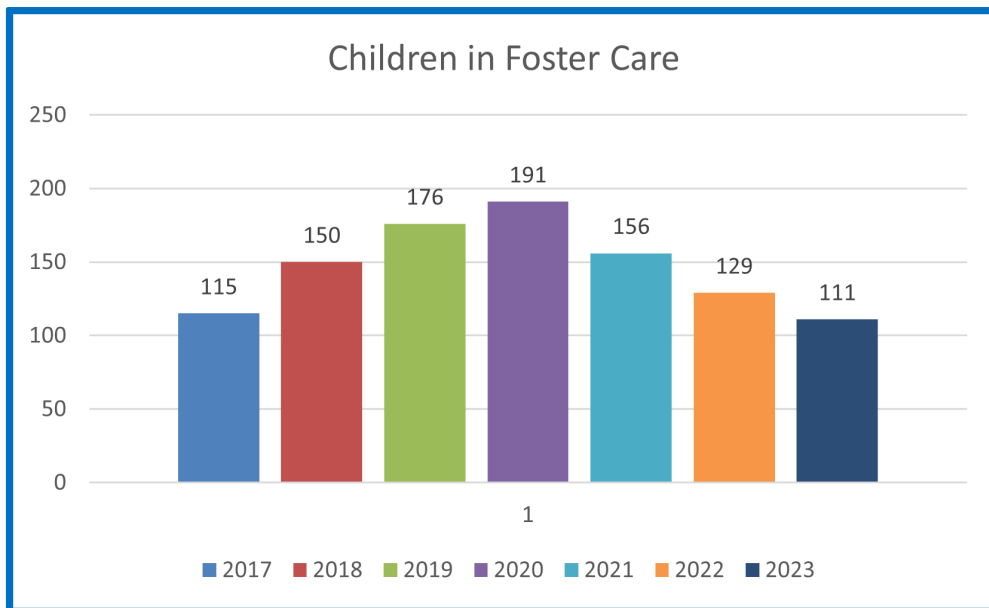
JUVENILE COURT

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 hearing 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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
405	511100 REGULAR EMPLOYEES SALARIES	\$ 379,982	\$ 434,233	\$ 441,513	\$ 393,134
405	511400 VACATION PAY	1,998	-	-	-
405	511600 HOLIDAY PAY	1,820	-	-	-
405	511700 LONGEVITY PAY	195	-	-	-
405	512100 GROUP INSURANCE	182,372	154,614	154,614	147,696
405	512200 FICA CONTRIBUTIONS	30,094	34,336	34,892	30,057
405	512400 RETIREMENT CONTRIBUTIONS	14,155	26,082	8,310	4,604
TOTAL PERSONAL SERVICES		610,616	649,265	639,329	575,491
PURCHASED SERVICES					
405	521206 ATTORNEY-INDIGENT	108,410	190,000	190,000	175,000
405	521220 MEDICAL	900	1,000	-	-
405	521301 COURT REPORTING	3,041	2,000	2,000	2,200
405	521302 INTERPRETING	7,578	7,000	5,400	5,400
405	522110 DISPOSAL	580	650	650	730
405	522210 R&M-BUILDINGS	82,008	-	-	-
405	522230 R&M-MACHINERY	-	500	500	-
405	522250 R&M-VEHICLES	656	1,250	1,250	500
405	522320 RENTAL OF EQUIPMENT & VEHICLES	1,310	1,350	100	100
405	523201 COMM.-TELEPHONE	9,752	4,200	4,200	4,400
405	523210 COMM-INTERNET	2,046	2,000	2,000	2,400
405	523213 TELEVISION	271	300	300	-
405	523220 COMM.-POSTAGE	3,346	3,000	3,000	2,800
405	523300 ADVERTISING	385	-	546	550
405	523400 PRINTING AND BINDING	135	-	-	-
405	523500 TRAVEL	4,367	8,500	8,400	5,000
405	523601 DUES	1,696	1,200	1,200	1,400
405	523602 WITNESS FEES	-	1,000	1,000	1,000
405	523700 EDUCATION AND TRAINING	1,900	3,500	3,450	3,500
405	523902 CONTRACT LABOR-GENERAL	35,000	38,000	38,000	57,000
405	523905 CONTRACT LABOR-JUDGE PRO TEMP	14,035	12,800	12,800	16,000
TOTAL PURCHASED SERVICES		277,417	278,250	274,796	277,980
SUPPLIES					
405	531101 OFFICE SUPPLIES	9,233	7,000	6,483	6,000
405	531104 PRINTER SUPPLIES	300	1,000	1,000	600
405	531110 OPERATIONAL SUPPLIES	2,737	-	1,200	2,000
405	531140 JANITORIAL SUPPLIES	566	-	272	100
405	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	1,750	950	250
405	531210 WATER/SEWER	1,612	1,700	1,700	1,400
405	531220 NATURAL GAS	569	1,000	1,000	650
405	531230 ELECTRICITY	8,811	7,700	7,700	10,000
405	531270 GASOLINE/DIESEL	238	700	700	400
405	531400 BOOKS AND PERIODICALS	1,683	800	1,520	1,500
405	531600 SMALL EQUIPMENT	5,885	2,000	26,340	2,000
405	531603 SMALL EQUIPMENT-COMPUTERS	2,971	1,500	1,780	7,300
405	531604 SUBSCRIPTION SOFTWARE	-	-	1,925	1,500
405	531700 OTHER SUPPLIES	471	500	1,204	1,200
405	531701 UNIFORMS	-	-	350	-
TOTAL SUPPLIES		35,076	25,650	54,124	34,900
TOTAL JUVENILE COURT		\$ 923,108	\$ 953,165	\$ 968,249	\$ 888,371

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
406 511100	REGULAR EMPLOYEES SALARIES	\$ 191,857	\$ 90,376	\$ 172,016	\$ 171,764
406 511700	LONGEVITY	585	-	-	-
406 511900	OTHER PAY	10,779	127,389	47,829	56,485
406 512102	NON COUNTY HEALTH INS	48,505	57,422	57,422	50,000
406 512200	FICA CONTRIBUTIONS	15,705	16,984	17,143	17,457
406 512400	RETIREMENT CONTRIBUTIONS	24,797	29,326	38,147	24,966
TOTAL PERSONAL SERVICES		292,228	321,497	332,557	320,672
PURCHASED SERVICES					
406 521301	COURT REPORTING	7,759	9,000	9,000	9,000
406 521302	INTERPRETING	5,735	7,000	7,000	7,000
406 522210	R&M-BUILDINGS	-	285	285	-
406 522230	R&M-MACHINERY	-	375	375	-
406 522320	RENTAL OF EQUIPMENT AND VEHICLES	1,418	4,500	2,500	1,500
406 522321	COURT REPORTING EQUIP & RENTAL	2,693	3,000	3,000	3,000
406 523201	COMM.-TELEPHONE	1,702	3,000	3,000	3,000
406 523220	COMM.-POSTAGE	180	1,000	1,000	500
406 523300	ADVERTISING	-	100	100	100
406 523601	DUES	696	1,500	200	1,500
406 523602	WITNESS FEES	934	1,000	1,000	1,000
406 523611	GRAND JURY FEES	15,370	16,000	16,000	16,000
406 523612	TRAVERSE JURY FEES	39,330	60,000	60,000	60,000
406 523700	EDUCATION AND TRAINING	-	10,000	8,950	10,000
TOTAL PURCHASED SERVICES		75,816	116,760	112,410	112,600
SUPPLIES					
406 531101	OFFICE SUPPLIES	1,148	1,800	1,800	1,800
406 531102	OFFICE SUPPLIES-COURT REPORTER	-	2,000	2,000	2,000
406 531104	PRINTER SUPPLIES	-	1,200	1,200	1,200
406 531105	R&M BLDG SUPPLIES	-	280	280	-
406 531110	OPERATIONAL SUPPLIES	1,138	1,500	1,500	1,500
406 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	375	375	-
406 531600	SMALL EQUIPMENT	9,006	2,000	3,050	2,000
406 531603	SMALL EQUIP-COMPUTERS	1,419	-	-	-
406 531604	SUBSCRIPTION SOFTWARE	-	-	3,300	8,300
406 531700	OTHER SUPPLIES	313	1,000	1,000	1,000
TOTAL SUPPLIES		13,024	10,155	14,505	17,800
TOTAL SUPERIOR COURT		\$ 381,068	\$ 448,412	\$ 459,472	\$ 451,072

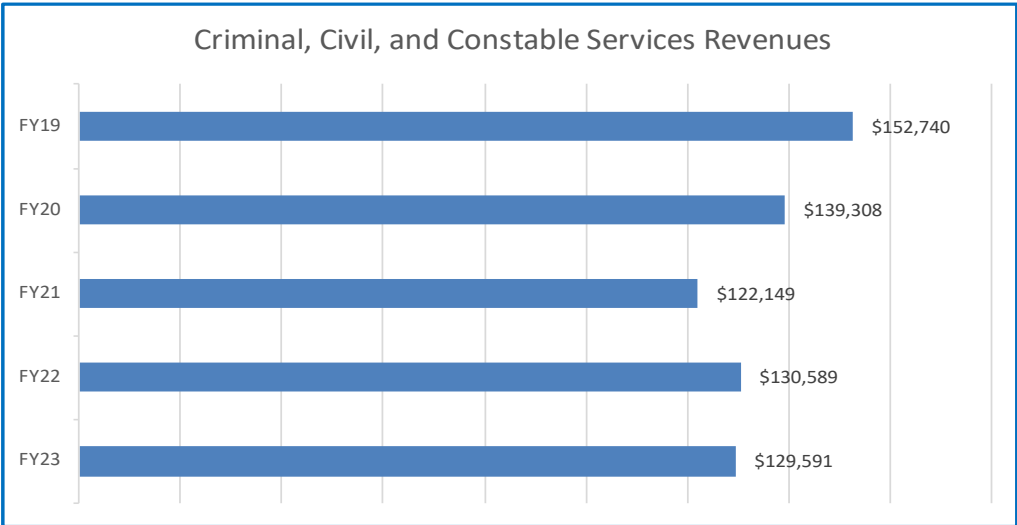
MAGISTRATE COURT

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
407 511100	REGULAR EMPLOYEES SALARIES	\$ 380,967	\$ 413,340	\$ 420,620	\$ 444,322
407 511300	OVERTIME	82	1,030	1,048	1,030
407 511400	VACATION PAY	12,452	-	-	-
407 511500	SICK PAY	1,426	-	-	-
407 511600	HOLIDAY PAY	9,950	-	-	-
407 511700	LONGEVITY PAY	675	-	-	-
407 511900	OTHER PAY	23,944	15,400	15,400	-
407 512100	GROUP INSURANCE	193,422	175,021	175,021	177,235
407 512200	FICA CONTRIBUTIONS	32,356	34,151	34,709	34,065
407 512400	RETIREMENT CONTRIBUTIONS	5,680	27,479	7,968	5,947
TOTAL PERSONAL SERVICES		660,955	666,421	654,766	662,599
PURCHASED SERVICES					
407 521205	LEGAL	5,250	9,000	8,195	9,000
407 521301	COURT REPORTING	-	200	100	200
407 521302	INTERPRETING	1,318	750	1,431	3,000
407 521305	DATA PROCESSING	6,882	7,500	-	-
407 522210	R&M-BUILDINGS	-	250	150	-
407 522230	R&M-MACHINERY	-	60	60	100
407 522250	R&M-VEHICLES	3,849	2,500	6,869	3,500
407 522270	R&M-COMPUTERS	100	250	250	-
407 522320	RENTAL OF EQUIPMENT & VEHICLES	3,249	3,000	4,000	1,500
407 523201	COMM.-TELEPHONE	4,662	5,000	3,460	4,300
407 523210	COMM-INTERNET	187	187	187	200
407 523220	COMM.-POSTAGE	3,943	3,500	3,500	4,500
407 523300	ADVERTISING	74	200	200	500
407 523400	PRINTING AND BINDING	1,807	1,000	221	2,000
407 523500	TRAVEL	8,250	4,000	3,790	5,000
407 523601	DUES	522	700	500	700
407 523602	WITNESS FEES	-	250	50	250
407 523700	EDUCATION AND TRAINING	2,895	2,500	2,500	3,500
TOTAL PURCHASED SERVICES		42,988	40,847	35,463	38,250
SUPPLIES					
407 531101	OFFICE SUPPLIES	5,000	2,500	3,239	5,500
407 531104	PRINTER SUPPLIES	162	2,000	238	500
407 531105	R&M BLDG SUPPLIES	-	250	-	100
407 531110	OPERATIONAL SUPPLIES	461	400	117	500
407 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	2,565	91	-
407 531270	GASOLINE/DIESEL	6,054	6,000	5,050	6,000
407 531400	BOOKS AND PERIODICALS	320	650	-	450
407 531600	SMALL EQUIPMENT	659	1,000	3,101	10,000
407 531603	SMALL EQUIPMENT-COMPUTERS	1,524	1,000	905	6,000
407 531604	SUBSCRIPTION SOFTWARE	-	-	6,000	7,200
407 531700	OTHER SUPPLIES	2,981	750	2,628	3,000
407 531701	UNIFORMS	2,346	2,100	3,230	2,100
TOTAL SUPPLIES		19,508	19,215	24,599	41,350
TOTAL MAGISTRATE COURT		\$ 723,451	\$ 726,483	\$ 714,828	\$ 742,199

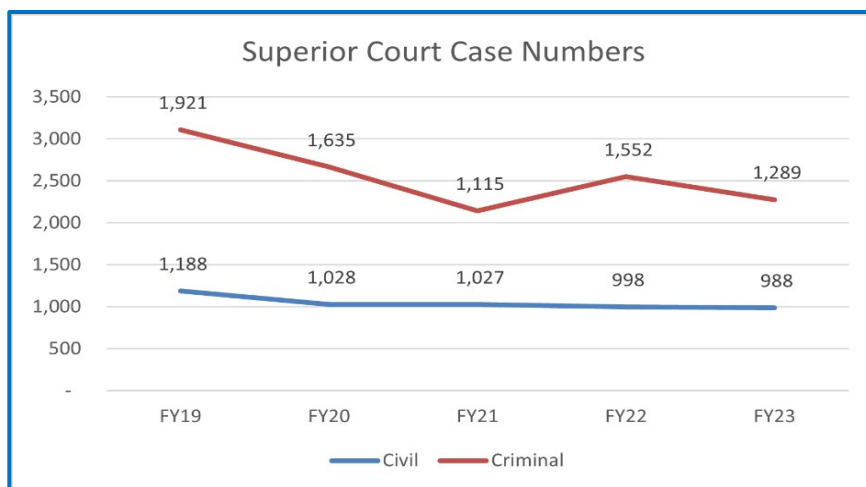
CLERK OF SUPERIOR COURT

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
408	511100 REGULAR EMPLOYEES SALARIES	\$ 434,076	\$ 488,937	\$ 498,817	\$ 540,336
408	511300 OVERTIME	-	1,115	1,164	-
408	511400 VACATION PAY	18,789	-	-	-
408	511500 SICK PAY	4,533	-	-	-
408	511600 HOLIDAY PAY	12,874	-	-	-
408	511700 LONGEVITY PAY	2,280	-	-	-
408	512100 GROUP INSURANCE	216,413	229,479	229,479	232,382
408	512200 FICA CONTRIBUTIONS	35,930	38,722	39,481	41,330
408	512400 RETIREMENT CONTRIBUTIONS	14,248	30,128	10,671	9,028
TOTAL PERSONAL SERVICES		739,145	788,381	779,612	823,076
PURCHASED SERVICES					
408	510001 PROFESSIONAL SERVICES	57,624	-	-	-
408	521101 PROFESSIONAL SERVICES	2,025	67,155	36,736	-
408	521305 DATA PROCESSING	63,345	54,060	14,860	-
408	522270 R&M-COMPUTERS	-	2,100	2,100	-
408	522320 RENTAL OF EQUIPMENT & VEHICLES	3,737	4,000	3,800	1,500
408	523201 COMM.-TELEPHONE	1,632	3,116	3,116	1,500
408	523210 COMM-INTERNET	80	80	130	120
408	523220 COMM.-POSTAGE	11,206	12,700	12,000	12,000
408	523220-35 COMM.-POSTAGE - BOE	-	-	700	700
408	523300 ADVERTISING	-	600	400	400
408	523300-35 ADVERTISING - BOE	-	-	200	200
408	523400 PRINTING AND BINDING	9,955	9,300	9,000	9,000
408	523400-35 PRINTING AND BINDING - BOE	-	-	800	300
408	523500 TRAVEL	8,343	9,000	7,000	7,000
408	523500-35 TRAVEL - BOE	-	-	1,500	2,000
408	523601 DUES	825	825	825	825
408	523700 EDUCATION AND TRAINING	2,678	4,214	3,500	3,500
408	523700-35 EDUCATION AND TRAINING - BOE	-	-	714	714
TOTAL PURCHASED SERVICES		161,448	167,150	97,381	39,759
SUPPLIES					
408	531101 OFFICE SUPPLIES	10,700	6,300	6,000	7,000
408	531101-35 OFFICE SUPPLIES - BOE	-	-	300	300
408	531104 PRINTER SUPPLIES	2,293	6,000	6,000	7,000
408	531110 OPERATIONAL SUPPLIES	607	1,500	1,500	1,500
408	531400 BOOKS AND PERIODICALS	1,282	10,500	10,500	10,500
408	531600 SMALL EQUIPMENT	13,522	2,500	2,500	2,500
408	531604 SUBSCRIPTION SOFTWARE	-	-	66,569	138,235
408	531700 OTHER SUPPLIES	1,493	1,380	4,580	3,000
TOTAL SUPPLIES		29,896	28,180	97,949	170,035
TOTAL CLERK OF SUPERIOR COURT		\$ 930,489	\$ 983,711	\$ 974,942	\$ 1,032,870

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
409 511100	REGULAR EMPLOYEES SALARIES	\$ 290,068	\$ 285,830	\$ 289,990	\$ 196,134
409 511400	VACATION PAY	5,467	-	-	-
409 511500	SICK PAY	3,694	-	-	-
409 511600	HOLIDAY PAY	5,565	-	-	-
409 511700	LONGEVITY PAY	645	-	-	-
409 511900	OTHER PAY	-	96,776	96,776	239,165
409 512100	GROUP INSURANCE	77,313	100,154	100,154	103,387
409 512102	NON COUNTY HEALTH INSURANCE	34,187	43,802	43,802	42,366
409 512200	FICA CONTRIBUTIONS	38,678	29,401	29,719	33,518
409 512400	RETIREMENT CONTRIBUTIONS	-	15,196	7,029	4,425
409 512401	NON COUNTY RETIREMENT	-	42,850	42,850	38,000
TOTAL PERSONAL SERVICES		455,616	614,009	610,320	656,995
PURCHASED SERVICES					
409 521301	COURT REPORTING	-	300	300	300
409 522210	R&M-BUILDINGS	-	100	100	-
409 522230	R&M-MACHINERY	-	250	250	-
409 522250	R&M-VEHICLES	503	150	2,659	300
409 522270	R&M-COMPUTERS	-	300	200	-
409 522320	RENTAL OF EQUIPMENT & VEHICLES	7,248	7,200	5,049	2,000
409 523201	COMM.-TELEPHONE	6,699	9,100	9,100	7,500
409 523210	COMM.-INTERNET	560	134	134	134
409 523220	COMM.-POSTAGE	2,179	2,500	2,500	2,500
409 523300	ADVERTISING	10	500	1,330	500
409 523400	PRINTING AND BINDING	3,367	4,500	4,167	4,500
409 523500	TRAVEL	2,381	4,000	4,000	4,000
409 523601	DUES	972	1,500	1,500	1,500
409 523700	EDUCATION AND TRAINING	1,011	2,000	2,000	2,000
TOTAL PURCHASED SERVICES		24,930	32,534	33,289	25,234
SUPPLIES					
409 531101	OFFICE SUPPLIES	5,892	6,700	6,200	6,700
409 531104	PRINTER SUPPLIES	575	800	1,300	800
409 531105	R&M BLDG SUPPLIES	-	100	100	-
409 531110	OPERATIONAL SUPPLIES	243	300	300	300
409 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	400	400	400
409 531270	GASOLINE/DIESEL	706	2,000	795	1,670
409 531400	BOOKS AND PERIODICALS	1,965	1,500	1,500	1,500
409 531600	SMALL EQUIPMENT	11,402	5,000	5,350	6,500
409 531603	SMALL EQUIPMENT-COMPUTERS	-	-	-	4,500
409 531700	OTHER SUPPLIES	740	1,000	1,100	1,000
TOTAL SUPPLIES		21,524	17,800	17,045	23,370
TOTAL DISTRICT ATTORNEY		\$ 502,070	\$ 664,343	\$ 660,654	\$ 705,599

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
410 511100	REGULAR EMPLOYEES SALARIES	464,165	476,945	483,185	504,185
410 511400	VACATION PAY	3,598	-	-	-
410 511500	SICK PAY	1,925	-	-	-
410 511600	HOLIDAY PAY	1,454	-	-	-
410 511700	LONGEVITY PAY	1,125	-	-	-
410 512100	GROUP INSURANCE	130,928	158,495	158,495	160,500
410 512200	FICA CONTRIBUTIONS	36,896	38,269	38,746	38,566
410 512400	RETIREMENT CONTRIBUTIONS	21,195	35,696	14,678	11,596
TOTAL PERSONAL SERVICES		661,286	709,405	695,104	714,847
PURCHASED SERVICES					
410 521202	AUDITING FEES	51,402	58,000	58,000	58,000
410 521210	CONSULTING	10,360	17,500	17,500	16,500
410 521305	DATA PROCESSING	52,562	59,100	-	-
410 522110	DISPOSAL	1,600	5,000	5,000	5,500
410 522230	R&M-MACHINERY	299	1,000	1,000	500
410 522270	R&M-COMPUTERS	91	-	-	-
410 522320	RENTAL OF EQUIPMENT & VEHICLES	1,704	2,100	2,000	500
410 523201	COMM.-TELEPHONE	2,979	2,700	2,700	1,900
410 523210	COMM.-INTERNET	674	685	685	900
410 523220	COMM.-POSTAGE	2,794	3,100	3,100	3,500
410 523300	ADVERTISING	660	750	750	1,000
410 523400	PRINTING AND BINDING	286	1,500	1,500	1,000
410 523500	TRAVEL	1,212	5,000	5,000	4,600
410 523601	DUES	1,685	1,000	1,000	1,600
410 523700	EDUCATION AND TRAINING	3,686	11,000	11,000	7,000
410 523800	LICENSES	219	-	100	-
TOTAL PURCHASED SERVICES		132,212	168,435	109,335	102,500
SUPPLIES					
410 531101	OFFICE SUPPLIES	1,510	2,000	1,860	1,750
410 531110	OPERATIONAL SUPPLIES	1,555	1,380	1,520	2,200
410 531400	BOOKS AND PERIODICALS	51	720	720	500
410 531600	SMALL EQUIPMENT	9,682	2,500	2,500	500
410 531603	SMALL EQUIP-COMPUTERS/SOFTWARE	3,193	1,500	1,140	5,000
410 531604	SUBSCRIPTION SOFTWARE	-	-	59,460	55,000
410 531700	OTHER SUPPLIES	488	600	600	800
TOTAL SUPPLIES		16,481	8,700	67,800	65,750
TOTAL FINANCE DEPARTMENT		\$ 809,979	\$ 886,540	\$ 872,239	\$ 883,097

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
411 511100	REGULAR EMPLOYEES SALARIES	\$ 161,532	\$ 173,355	\$ 176,475	\$ 186,226
411 511300	OVERTIME	1,047	1,442	1,488	1,442
411 511400	VACATION PAY	2,399	-	-	-
411 511500	SICK PAY	1,091	-	-	-
411 511600	HOLIDAY PAY	3,673	-	-	-
411 511700	LONGEVITY PAY	300	-	-	-
411 512100	GROUP INSURANCE	77,047	70,984	70,984	71,882
411 512200	FICA CONTRIBUTIONS	13,078	13,982	14,224	14,355
411 512400	RETIREMENT CONTRIBUTIONS	4,803	13,093	4,467	4,316
TOTAL PERSONAL SERVICES		264,970	272,856	267,638	278,221
PURCHASED SERVICES					
411 521210	CONSULTING	13,323	15,000	15,000	15,000
411 521307	OTHER TECHNICAL SERVICES	118,060	44,000	25,632	-
411 521308	CYBERSECURITY	-	129,000	-	-
411 522230	R&M-MACHINERY	-	250	250	-
411 522250	R&M-VEHICLES	1,116	750	1,050	750
411 523201	COMM.-TELEPHONE	7,204	7,500	7,500	4,200
411 523220	COMM.-POSTAGE	13	50	50	50
411 523300	ADVERTISING	-	25	25	-
411 523500	TRAVEL	-	-	310	-
411 523601	DUES	-	-	850	750
411 523650	PERSONAL PROPERTY TAX FEES	847	850	850	500
411 523700	EDUCATION AND TRAINING	-	250	-	-
411 523800	LICENSES	52,775	74,700	-	-
TOTAL PURCHASED SERVICES		193,338	272,375	51,517	21,250
SUPPLIES					
411 531101	OFFICE SUPPLIES	719	800	800	800
411 531104	PRINTER SUPPLIES	-	200	200	200
411 531110	OPERATIONAL SUPPLIES	562	250	5,040	3,000
411 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	1,000	700	500
411 531270	GASOLINE/DIESEL	536	500	500	500
411 531600	SMALL EQUIPMENT	40,526	40,000	34,200	30,000
411 531604	SUBSCRIPTION SOFTWARE	-	-	247,680	250,830
411 531700	OTHER SUPPLIES	493	250	350	350
TOTAL SUPPLIES		42,837	43,000	289,470	286,180
CAPITAL OUTLAY					
411 542200	C.O. VEHICLES	34,054	-	-	-
411 543100	C.O. INTANGIBLES	64,934	-	-	-
TOTAL CAPITAL OUTLAY		98,988	-	-	-
DEBT SERVICE					
411 581200	PRINCIPAL-CAPITAL LEASE-HEADER	32,149	33,173	33,173	34,230
411 581204	PRINCIPAL- CAPITAL LEASE	27,823	-	-	-
411 581212	PRINCIPAL - VERISTOR	49,587	49,064	49,064	49,958
411 582200	INTEREST-CAPITAL LEASE-HEADER	3,172	2,148	2,148	1,091
411 582204	INTEREST- CAPITAL LEASE	166	-	-	-
411 582212	INTEREST - VERISTOR	977	1,500	1,500	605
TOTAL DEBT SERVICE		113,874	85,885	85,885	85,884
TOTAL INFORMATION TECHNOLOGY DEPARTMENT		\$ 714,006	\$ 674,116	\$ 694,510	\$ 671,535

COUNTY ADMINISTRATOR/ATTORNEY

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.

The County Administrator is an attorney licensed to practice law in the State of Georgia. In order to promote efficiency, the County Administrator will also provide legal counsel and advice to the Board of Commissioners, constitutional offices, County departments, and Board appointed commissions and committees. This position prepares ordinances, contracts and other legal documents, conducts property acquisitions and closings for property transactions, and responds to insurance carrier inquiries regarding claims against the County. In addition, the County Attorney also represents the County Commissioners, County officials, and employees in court proceedings, and attends commission and other meetings where County business is conducted. Outside counsel may be obtained as needed.



James F. Ledbetter
County Administrator & County Attorney

COUNTY ADMINISTRATOR/ATTORNEY

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
413	511100 REGULAR EMPLOYEES SALARIES	\$ 303,424	\$ 310,744	\$ 313,864	\$ 352,247
413	511300 OVERTIME	177	-	-	-
413	511600 HOLIDAY PAY	1,183	-	-	-
413	511700 LONGEVITY PAY	615	-	-	-
413	511900 OTHER PAY	6,000	12,000	12,000	12,000
413	512100 GROUP INSURANCE	64,198	41,814	41,814	59,078
413	512200 FICA CONTRIBUTIONS	20,316	25,731	25,969	27,870
413	512400 RETIREMENT CONTRIBUTIONS	13,255	21,580	9,175	7,439
TOTAL PERSONAL SERVICES		409,169	411,869	402,822	458,634
PURCHASED SERVICES					
413	522250 R&M-VEHICLES	81	100	100	100
413	522320 RENTAL OF EQUIPMENT & VEHICLES	450	750	550	300
413	523201 COMM.-TELEPHONE	1,382	1,500	1,500	1,500
413	523220 COMM.-POSTAGE	33	100	475	100
413	523300 ADVERTISING	-	100	100	100
413	523500 TRAVEL	1,854	4,000	2,620	2,000
413	523601 DUES	699	1,000	1,000	900
413	523700 EDUCATION AND TRAINING	3,383	6,000	5,500	4,000
413	523902 CONTRACT LABOR- GENERAL	-	-	1,069	-
TOTAL PURCHASED SERVICES		7,881	13,550	12,914	9,000
SUPPLIES					
413	531101 OFFICE SUPPLIES	1,143	1,000	835	1,150
413	531104 PRINTER SUPPLIES	113	500	-	150
413	531270 GASOLINE/DIESEL	685	1,000	1,000	800
413	531300 FOOD	67	250	250	250
413	531600 SMALL EQUIPMENT	1,016	1,500	3,380	2,200
413	531700 OTHER SUPPLIES	-	-	490	200
TOTAL SUPPLIES		3,024	4,250	5,955	4,750
CAPITAL OUTLAY					
423	542200 CO-VEHICLES	39,124	-	-	-
TOTAL CAPITAL OUTLAY		39,124	-	-	-
TOTAL COUNTY ADMINISTRATOR/ATTORNEY		\$ 459,198	\$ 429,669	\$ 421,691	\$ 472,384

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
414 511100	REGULAR EMPLOYEES SALARIES	\$ 127,092	\$ 140,362	\$ 217,322	\$ 193,693
414 511300	OVERTIME	3,848	7,210	7,470	7,210
414 511400	VACATION PAY	759	-	-	-
414 511500	SICK PAY	725	-	-	-
414 511600	HOLIDAY PAY	1,380	-	-	-
414 511700	LONGEVITY PAY	510	-	-	-
414 511800	BEREAVEMENT	276	-	-	-
414 511900	OTHER PAY	26,858	73,840	-	-
414 512100	GROUP INSURANCE	64,198	41,814	41,814	59,078
414 512200	FICA CONTRIBUTIONS	10,498	17,704	17,962	13,799
414 512400	RETIREMENT CONTRIBUTIONS	4,944	9,270	4,118	2,784
TOTAL PERSONAL SERVICES		241,088	290,200	288,686	276,564
PURCHASED SERVICES					
414 521205	LEGAL	-	-	630	-
414 522210	R&M-BUILDINGS	-	-	300	-
414 522230	R&M-MACHINERY	6,487	12,000	10,917	11,000
414 522260	R&M- FURNITURE AND FIXTURES	5,857	-	-	-
414 522310	RENTAL OF LAND & BUILDINGS	36,000	21,000	21,000	-
414 522320	RENTAL OF EQUIPMENT & VEHICLES	4,054	4,200	2,035	2,000
414 523201	COMM.-TELEPHONE	531	650	650	650
414 523220	COMM.-POSTAGE	5,527	7,500	7,500	9,500
414 523300	ADVERTISING	1,175	2,500	2,700	2,500
414 523400	PRINTING AND BINDING	3,070	23,530	23,330	14,000
414 523500	TRAVEL	1,040	2,300	2,280	1,500
414 523601	DUES	135	195	195	135
414 523700	EDUCATION AND TRAINING	460	1,040	1,060	-
TOTAL PURCHASED SERVICES		64,336	74,915	72,597	41,285
SUPPLIES					
414 531101	OFFICE SUPPLIES	1,686	2,000	2,000	2,000
414 531104	PRINTER SUPPLIES	-	500	500	500
414 531110	OPERATIONAL SUPPLIES	3,165	4,000	3,700	4,000
414 531600	SMALL EQUIPMENT	-	-	4,364	-
414 531603	SMALL EQUIPMENT-COMPUTERS	6,588	-	-	1,600
414 531604	SUBSCRIPTION SOFTWARE	-	-	3,248	1,300
414 531700	OTHER SUPPLIES	1,430	2,200	2,200	1,800
414 531708	VOTER REGISTRATION DRIVE	-	500	500	500
TOTAL SUPPLIES		12,869	9,200	16,512	11,700
TOTAL ELECTIONS & VOTER REGISTRATION		\$ 318,294	\$ 374,315	\$ 377,795	\$ 329,549

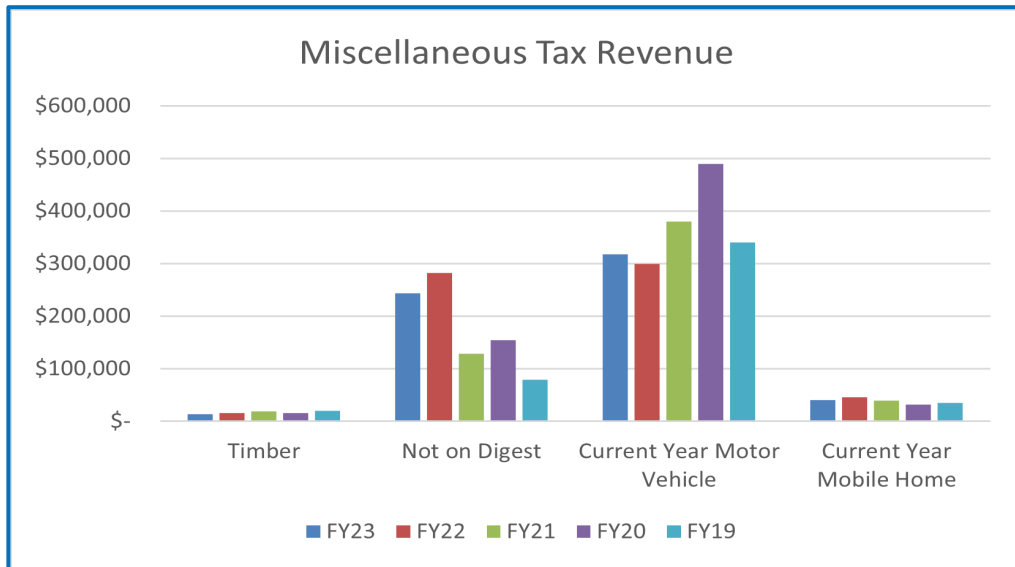
TAX COMMISSIONER

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
415 511100	REGULAR EMPLOYEES SALARIES	\$ 504,741	\$ 603,969	\$ 617,969	\$ 649,041
415 511300	OVERTIME	532	3,090	3,221	3,090
415 511400	VACATION PAY	19,674	-	-	-
415 511500	SICK PAY	8,522	-	-	-
415 511600	HOLIDAY PAY	16,745	-	-	-
415 511700	LONGEVITY PAY	2,250	-	-	-
415 511800	BEREAVEMENT	319	-	-	-
415 512100	GROUP INSURANCE	294,824	296,583	296,583	317,069
415 512200	FICA CONTRIBUTIONS	41,540	48,619	49,700	49,880
415 512400	RETIREMENT CONTRIBUTIONS	19,120	44,211	11,530	7,988
TOTAL PERSONAL SERVICES		908,268	996,472	979,003	1,027,068
PURCHASED SERVICES					
415 521202	AUDITING FEES	9,226	8,500	8,500	8,500
415 521210	CONSULTING	-	40,000	40,000	-
415 521305	DATA PROCESSING	5,687	6,000	6,000	-
415 522270	R&M-COMPUTERS	16,447	21,600	5,100	-
415 522320	RENTAL OF EQUIPMENT & VEHICLES	1,138	1,500	1,500	250
415 523201	COMM.-TELEPHONE	2,207	3,500	3,500	3,000
415 523220	COMM.-POSTAGE	29,098	43,000	43,000	36,000
415 523300	ADVERTISING	5,055	5,000	5,000	5,000
415 523400	PRINTING AND BINDING	23,877	35,000	35,000	35,000
415 523500	TRAVEL	1,056	3,500	3,500	3,500
415 523601	DUES	825	850	850	850
415 523700	EDUCATION AND TRAINING	455	2,000	2,000	2,000
TOTAL PURCHASED SERVICES		95,072	170,450	153,950	94,100
SUPPLIES					
415 531101	OFFICE SUPPLIES	7,524	3,500	2,900	3,500
415 531104	PRINTER SUPPLIES	1,478	5,000	5,600	5,000
415 531110	OPERATIONAL SUPPLIES	486	450	450	450
415 531400	BOOKS AND PERIODICALS	51	100	100	100
415 531600	SMALL EQUIPMENT	3,780	1,200	1,200	1,200
415 531603	SMALL EQUIPMENT-COMPUTERS	-	12,000	12,000	3,600
415 531604	SUBSCRIPTION SOFTWARE	-	-	16,500	26,700
415 531700	OTHER SUPPLIES	511	750	750	750
TOTAL SUPPLIES		13,830	23,000	39,500	41,300
TOTAL TAX COMMISSIONER		\$ 1,017,170	\$ 1,189,922	\$ 1,172,453	\$ 1,162,468

TAX ASSESSOR

DEPARTMENT PROFILE

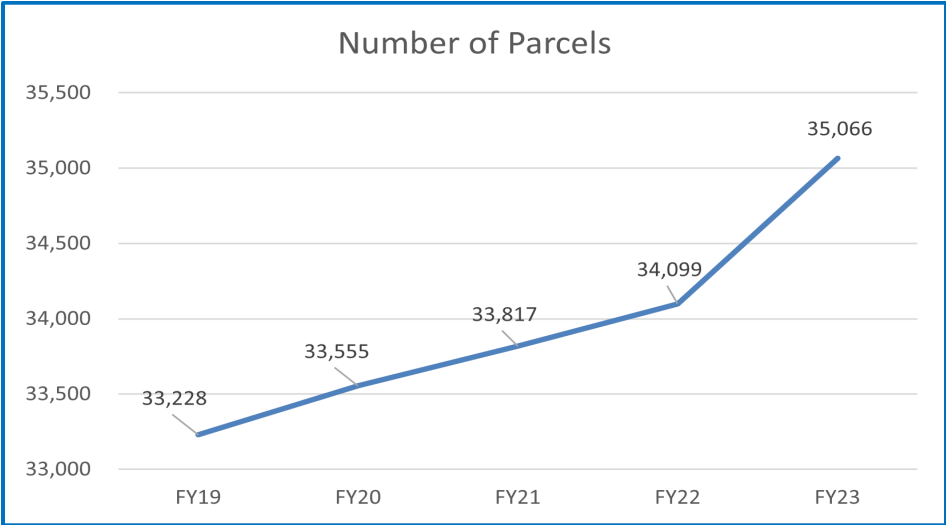
The Gordon County Board of Tax Assessors is appointed by the Board of County Commissioners. The Board of Tax Assessors is responsible for hiring the Chief Appraiser, Deputy Chief Appraiser, and all other staff inside the Tax Assessors Office. The Chief Appraiser and his/her staff are responsible for 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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
416	511100 REGULAR EMPLOYEES SALARIES	\$ 395,980	\$ 447,697	\$ 481,461	\$ 552,141
416	511300 OVERTIME	-	1,030	1,075	1,545
416	511400 VACATION PAY	6,884	-	-	-
416	511500 SICK PAY	4,689	-	-	-
416	511600 HOLIDAY PAY	8,481	-	-	-
416	511700 LONGEVITY PAY	495	-	-	-
416	511800 BEREAVEMENT	970	-	-	-
416	511900 OTHER PAY	-	15,812	-	-
416	512100 GROUP INSURANCE	196,903	187,668	188,223	249,117
416	512200 FICA CONTRIBUTIONS	32,032	37,234	38,881	42,351
416	512400 RETIREMENT CONTRIBUTIONS	13,555	32,182	11,993	12,004
TOTAL PERSONAL SERVICES		659,989	721,623	721,633	857,158
PURCHASED SERVICES					
416	521205 LEGAL	-	-	21,860	-
416	521210 CONSULTING	91,490	88,000	44,746	52,500
416	522210 R&M-BUILDINGS	-	1,150	-	24,517
416	521306 MAPPING	-	-	1,420	200
416	522250 R&M-VEHICLES	1,465	4,000	3,500	2,000
416	522320 RENTAL OF EQUIPMENT & VEHICLES	3,306	5,500	1,167	1,300
416	523201 COMM.-TELEPHONE	10,206	10,300	10,839	10,300
416	523220 COMM.-POSTAGE	20,359	25,000	18,942	25,000
416	523300 ADVERTISING	480	500	930	1,000
416	523400 PRINTING AND BINDING	538	500	500	1,000
416	523500 TRAVEL	23,554	18,000	18,200	20,000
416	523601 DUES	3,833	9,750	8,244	3,000
416	523670 BANK TRANSACTION FEES	15	-	98	-
416	523700 EDUCATION AND TRAINING	6,542	6,500	8,766	12,000
TOTAL PURCHASED SERVICES		161,788	169,200	139,212	152,817
SUPPLIES					
416	531101 OFFICE SUPPLIES	5,132	5,200	3,680	5,000
416	531104 PRINTER SUPPLIES	1,568	800	800	1,000
416	531105 R&M BLDG SUPPLIES	-	1,150	2,200	2,500
416	531110 OPERATIONAL SUPPLIES	875	1,500	890	1,000
416	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	4,000	2,570	2,000
416	531270 GASOLINE/DIESEL	4,150	5,000	5,000	5,000
416	531400 BOOKS AND PERIODICALS	1,424	2,000	2,000	2,000
416	531600 SMALL EQUIPMENT	20,226	7,000	11,682	9,000
416	531604 SUBSCRIPTION SOFTWARE	-	-	59,844	86,000
416	531700 OTHER SUPPLIES	1,078	1,000	1,150	1,000
416	531701 UNIFORMS	1,252	1,500	1,600	1,600
TOTAL SUPPLIES		35,707	29,150	91,416	116,100
CAPITAL OUTLAY					
416	542200 C.O.-VEHICLES	-	-	53,620	-
TOTAL CAPITAL OUTLAY		-	-	53,620	-
TOTAL TAX ASSESSOR		\$ 857,484	\$ 919,973	\$ 1,005,881	\$ 1,126,075

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
417 511100	REGULAR EMPLOYEES SALARIES	\$ 101,947	\$ 100,992	\$ 102,032	\$ 109,118
417 511400	VACATION PAY	1,722	-	-	-
417 511500	SICK PAY	1,120	-	-	-
417 511600	HOLIDAY PAY	195	-	-	-
417 511900	OTHER PAY	-	8,640	8,640	8,640
417 512100	GROUP INSURANCE	12,310	12,644	12,644	12,804
417 512200	FICA CONTRIBUTIONS	8,273	8,505	8,584	9,007
417 512400	RETIREMENT CONTRIBUTIONS	1,461	4,223	14,710	795
417 512401	RETIREMENT-AG EXT. TEACHERS	13,398	13,392	13,392	14,646
TOTAL PERSONAL SERVICES		140,424	148,396	160,002	155,010
PURCHASED SERVICES					
417 522250	R&M-VEHICLES	178	1,000	1,000	1,000
417 522320	RENTAL OF EQUIPMENT & VEHICLES	1,285	12,000	12,000	2,000
417 523201	COMM.-TELEPHONE	2,515	2,500	2,500	100
417 523210	COMM.-INTERNET	1,900	2,000	2,000	2,200
417 523500	TRAVEL	1,186	1,250	1,250	1,250
417 523601	DUES	250	300	300	300
417 523700	EDUCATION AND TRAINING	1,360	1,100	1,100	1,100
TOTAL PURCHASED SERVICES		8,674	20,150	20,150	7,950
SUPPLIES					
417 531101	OFFICE SUPPLIES	1,215	2,250	2,185	2,250
417 531104	PRINTER SUPPLIES	1,166	1,000	1,000	1,000
417 531140	JANITORIAL SUPPLIES	964	2,000	2,000	1,000
417 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	1,000	1,000	1,000
417 531210	WATER/SEWER	-	5,000	5,000	5,000
417 531230	ELECTRICITY	-	4,000	4,000	2,500
417 531240	BOTTLED GAS	-	2,500	2,500	1,500
417 531270	GASOLINE/DIESEL	1,105	1,300	300	1,300
417 531600	SMALL EQUIPMENT	5,835	1,000	2,000	600
417 531700	OTHER SUPPLIES	-	-	65	-
TOTAL SUPPLIES		10,285	20,050	20,050	16,150
TOTAL EXTENSION SERVICE		\$ 159,383	\$ 188,596	\$ 200,202	\$ 179,110

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
418 511100	REGULAR EMPLOYEES SALARIES	\$ 51,008	\$ 14,675	\$ 61,425	\$ 63,977
418 511900	OTHER PAY	-	46,750	-	-
418 512100	GROUP INSURANCE	12,320	12,644	12,644	12,804
418 512200	FICA CONTRIBUTIONS	3,869	4,726	4,726	4,894
TOTAL PERSONAL SERVICES		67,197	78,795	78,795	81,675
PURCHASED SERVICES					
418 521205	LEGAL	610	-	-	-
418 521220	MEDICAL	-	400	400	-
418 521221	MEDICAL EXAMINER	-	750	750	750
418 521320	TRANSPORTS	14,500	10,000	10,000	10,000
418 522250	R&M-VEHICLES	3,026	4,000	4,000	4,000
418 523080	INQUESTS	-	1,000	1,000	1,000
418 523201	COMM.-TELEPHONE	1,228	1,795	1,795	2,400
418 523210	COMM.-INTERNET	-	-	-	400
418 523220	COMM.-POSTAGE	206	600	600	1,500
418 523500	TRAVEL	-	1,500	1,500	750
418 523601	DUES	750	750	750	3,000
418 523700	EDUCATION AND TRAINING	1,440	2,500	2,500	-
TOTAL PURCHASED SERVICES		21,759	23,295	23,295	23,800
SUPPLIES					
418 531101	OFFICE SUPPLIES	463	1,240	1,240	1,000
418 531104	PRINTER SUPPLIES	258	260	260	200
418 531110	OPERATIONAL SUPPLIES	7,547	10,000	10,000	10,000
418 531150	AUTOMOTIVE/MACHINERY SUPPLIES	3,127	4,000	4,000	4,000
418 531270	GASOLINE/DIESEL	-	6,000	6,000	5,000
418 531400	BOOKS AND PERIODICALS	5,676	500	500	500
418 531600	SMALL EQUIPMENT	208	4,500	4,500	4,000
418 531700	OTHER SUPPLIES	1,429	450	450	450
418 531701	UNIFORMS	703	500	500	500
418 531702	SHOES/BOOTS	-	125	125	150
TOTAL SUPPLIES		19,411	27,575	27,575	25,800
OTHER COSTS					
418 574002	UNCLAIMED BODIES-CREMATION	-	1,000	1,000	1,000
TOTAL CAPITAL OUTLAY		-	1,000	1,000	1,000
TOTAL CORONER		\$ 108,367	\$ 130,665	\$ 130,665	\$ 132,275

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
419 511100	REGULAR EMPLOYEES SALARIES	\$ 153,221	\$ 197,701	\$ 198,501	\$ 201,115
419 511400	VACATION PAY	9,904	-	-	-
419 511500	SICK PAY	2,946	-	-	-
419 511600	HOLIDAY PAY	4,291	-	-	-
419 511700	LONGEVITY PAY	1,170	-	-	-
419 511800	BEREAVEMENT	374	-	-	-
419 512100	GROUP INSURANCE	163,070	145,851	145,851	118,157
419 512200	FICA CONTRIBUTIONS	12,863	15,863	16,260	15,387
419 512400	RETIREMENT CONTRIBUTIONS	5,700	14,798	5,363	4,626
TOTAL PERSONAL SERVICES		353,540	374,213	365,975	339,285
PURCHASED SERVICES					
419 522110	DISPOSAL	3,604	3,500	3,500	3,500
419 522133	JANITORIAL SERVICES	-	50,000	54,400	93,300
419 522140	LAWN CARE	40,225	50,000	50,000	50,000
419 522201	R&M-SITE IMPROVEMENTS	2,380	4,000	7,000	7,000
419 522210	R&M-BUILDINGS	316,450	210,000	201,500	490,000
419 522230	R&M-MACHINERY	3,767	1,750	1,750	1,750
419 522250	R&M-VEHICLES	1,955	1,000	1,000	1,000
419 522290	EXTERMINATING	9,526	9,000	9,000	9,000
419 522320	RENTAL OF EQUIPMENT & VEHICLES	14,209	13,500	13,500	13,500
419 523201	COMM.-TELEPHONE	17,645	21,000	21,000	2,000
419 523210	COMM.-INTERNET	674	675	675	850
419 523213	TELEVISION	519	-	-	-
419 523220	COMM.-POSTAGE	-	300	300	-
419 523300	ADVERTISING	220	500	500	500
TOTAL PURCHASED SERVICES		411,173	365,225	364,125	672,400
SUPPLIES					
419 531101	OFFICE SUPPLIES	-	500	500	250
419 531105	R&M BLDG SUPPLIES	2,520	50,000	50,000	20,000
419 531106	R&M SITE IMPROV. SUPPLIES	1,589	4,000	4,000	4,000
419 531110	OPERATIONAL SUPPLIES	639	4,500	4,500	2,500
419 531140	JANITORIAL SUPPLIES	10,529	10,500	16,500	20,000
419 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	2,750	2,750	1,000
419 531210	WATER/SEWER	17,049	22,500	22,500	20,000
419 531220	NATURAL GAS	20,130	21,000	21,000	21,000
419 531230	ELECTRICITY	165,597	180,000	180,000	200,000
419 531240	BOTTLED GAS	1,156	1,500	1,500	2,000
419 531270	GASOLINE/DIESEL	5,237	6,500	6,500	6,000
419 531600	SMALL EQUIPMENT	355	10,000	9,500	10,000
419 531700	OTHER SUPPLIES	314	3,000	3,000	3,000
419 531701	UNIFORMS	154	500	500	500
419 531702	SHOES/BOOTS	-	125	125	500
TOTAL SUPPLIES		225,270	317,375	322,875	310,750
TOTAL BUILDINGS & GROUNDS DEPARTMENT		\$ 989,984	\$ 1,056,813	\$ 1,052,975	\$ 1,322,435

SHERIFF'S OFFICE

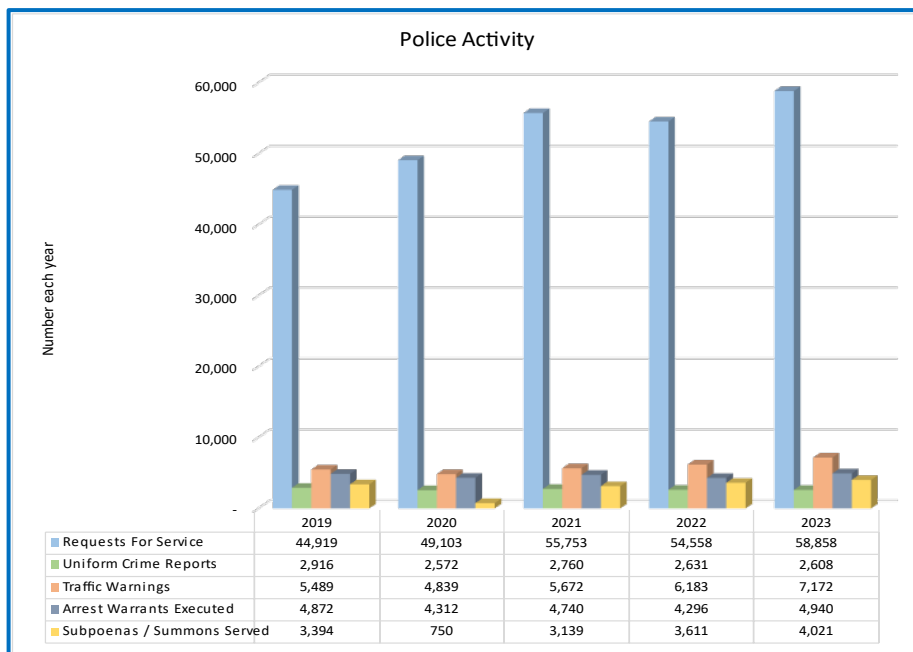
DEPARTMENT PROFILE

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 5th 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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
420	511100 REGULAR EMPLOYEES SALARIES	\$ 4,055,800	\$ 4,592,043	\$ 4,827,819	\$ 5,386,177
420	511300 OVERTIME	471,467	487,190	498,227	501,806
420	511400 VACATION PAY	175,815	-	-	-
420	511500 SICK PAY	54,920	-	-	-
420	511600 HOLIDAY PAY	117,212	-	-	-
420	511700 LONGEVITY PAY	12,075	-	-	-
420	511800 BEREAVEMENT	3,062	-	-	-
420	511900 OTHER PAY	12,375	-	-	-
420	512100 GROUP INSURANCE	1,944,694	1,955,590	1,955,590	2,185,323
420	512200 FICA CONTRIBUTIONS	377,247	403,842	422,722	450,431
420	512400 RETIREMENT CONTRIBUTIONS	162,883	322,139	137,096	127,942
TOTAL PERSONAL SERVICES		7,387,550	7,760,804	7,841,454	8,651,679
PURCHASED SERVICES					
420	521220 MEDICAL	25	1,100	1,100	500
420	512229 VETERINARIAN	325	1,000	1,758	4,880
420	521305 DATA PROCESSING	14,172	13,590	150	-
420	521307 OTHER TECHNICAL SERVICES	20,039	20,000	3,140	1,200
420	522210 R&M-BUILDINGS	15,070	1,756	1,756	1,756
420	522230 R&M-MACHINERY	69	-	-	-
420	522250 R&M-VEHICLES	163,544	180,000	164,000	165,000
420	522320 RENTAL OF EQUIPMENT & VEHICLES	13,738	11,000	1,000	4,100
420	523019 TOWING SERVICES	720	1,500	2,500	1,500
420	523201 COMM.-TELEPHONE	35,096	45,000	45,000	44,971
420	523210 COMM-INTERNET	1,278	1,264	1,264	1,800
420	523213 TELEVISION	4,700	4,704	4,704	4,704
420	523220 COMM.-POSTAGE	544	1,500	1,500	1,500
420	523300 ADVERTISING	3,670	2,925	2,925	2,925
420	523400 PRINTING AND BINDING	1,835	260	2,361	2,700
420	523500 TRAVEL	16,737	20,000	20,000	20,000
420	523601 DUES	2,458	3,000	2,620	2,620
420	523700 EDUCATION AND TRAINING	13,158	10,000	9,750	10,000
TOTAL PURCHASED SERVICES		\$ 307,177	\$ 318,599	\$ 265,528	\$ 270,156

SHERIFF'S OFFICE

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
SUPPLIES					
420	531101 OFFICE SUPPLIES	\$ 16,728	\$ 8,800	\$ 9,800	\$ 12,000
420	531104 PRINTER SUPPLIES	2,882	6,200	6,200	6,200
420	531105 R&M BLDG SUPPLIES	-	1,756	1,756	1,756
420	531110 OPERATIONAL SUPPLIES	17,831	40,000	16,099	20,000
420	531110-050 OPERATIONAL SUPPLIES-MCU	857	-	-	-
420	531140 JANITORIAL SUPPLIES	653	-	4,500	1,000
420	531150 AUTOMOTIVE/MACHINERY SUPPLIES	764	500	17,500	15,500
420	531151 WATER/SEWER	14,484	14,000	14,000	14,000
420	531220 NATURAL GAS	8,429	8,500	8,500	8,500
420	531230 ELECTRICITY	36,598	40,000	40,000	38,500
420	531270 GASOLINE/DIESEL	274,012	280,304	280,304	292,294
420	531400 BOOKS AND PERIODICALS	1,100	5,000	200	200
420	531600 SMALL EQUIPMENT	194,912	125,000	75,407	81,873
420	531603 SMALL EQUIPMENT-COMPUTERS	-	-	185	4,000
420	531604 SUBSCRIPTION SOFTWARE	-	-	67,080	72,980
420	531700 OTHER SUPPLIES	22,607	17,000	30,230	21,800
420	531701 UNIFORMS	76,545	57,850	51,648	52,618
420	531702 SHOES/BOOTS	7,383	13,350	12,480	12,480
420	531703 SPECIAL GEAR	66,406	14,550	31,640	30,320
420	531707 RECOGNITION/AWARDS	4,515	-	4,682	3,732
TOTAL SUPPLIES		746,705	632,810	672,211	689,753
CAPITAL OUTLAY					
420	542100 C.O.-MACHINERY & EQUIPMENT	151,398	-	-	-
TOTAL CAPITAL OUTLAY		151,398	-	-	-
OTHER COSTS					
420	571110 LOCAL GOV'T TRAINING REIMB	-	-	11,060	-
TOTAL OTHER COSTS		-	-	11,060	-
DEBT SERVICE					
420	581300 PRINCIPAL-OTHER DEBT	31,869	-	28,542	29,422
420	582300 INTEREST-OTHER DEBT	329	-	3,657	2,776
TOTAL DEBT SERVICE		32,198	-	32,199	32,198
TOTAL SHERIFF'S OFFICE		\$ 8,625,028	\$ 8,712,213	\$ 8,822,452	\$ 9,643,786

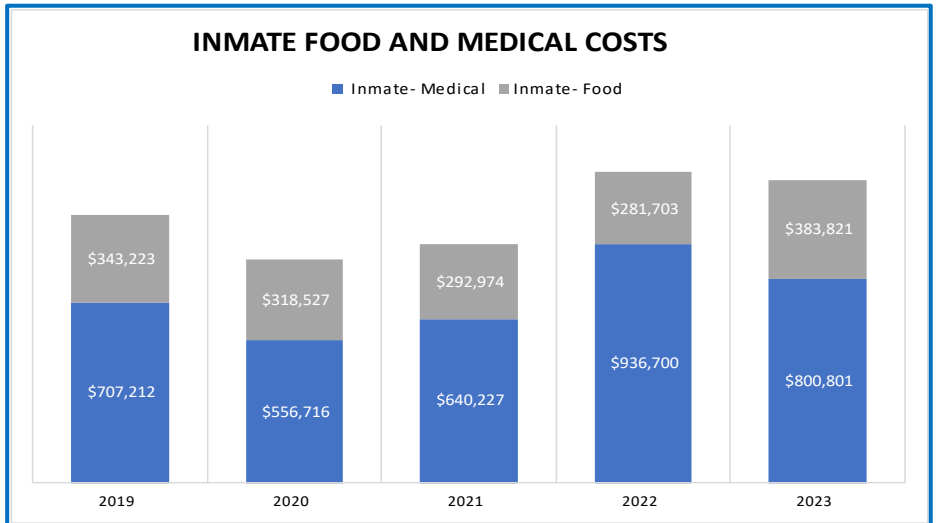
COUNTY JAIL

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
421	511100 REGULAR EMPLOYEES SALARIES	\$ 1,827,708	\$ 2,167,356	\$ 2,309,764	\$ 2,316,698
421	511300 OVERTIME	367,502	360,500	368,592	371,315
421	511400 VACATION PAY	73,241	-	-	-
421	511500 SICK PAY	38,898	-	-	-
421	511600 HOLIDAY PAY	79,566	-	-	-
421	511700 LONGEVITY PAY	2,745	-	-	-
421	511800 BEREAVEMENT	3,641	-	-	-
421	512100 GROUP INSURANCE	934,542	1,045,521	1,045,521	1,154,402
421	512200 FICA CONTRIBUTIONS	183,341	196,091	207,603	205,633
421	512400 RETIREMENT CONTRIBUTIONS	51,463	158,939	58,236	61,823
TOTAL PERSONAL SERVICES		3,562,648	3,928,407	3,989,716	4,109,871
PURCHASED SERVICES					
421	521220 MEDICAL	300	-	-	1,500
421	521222 MEDICAL-INMATES	800,801	700,000	700,000	750,000
421	521305 DATA PROCESSING	12,125	15,000	3,425	-
421	521307 OTHER TECHNICAL SERVICES	-	-	6,800	1,000
421	522110 DISPOSAL	5,361	5,000	5,000	8,500
421	522210 R&M-BUILDINGS	228,874	125,000	124,462	200,000
421	522230 R&M-MACHINERY	2,253	5,000	22,278	25,000
421	522250 R&M-VEHICLES	15,946	15,000	14,500	15,000
421	522290 EXTERMINATING	2,500	2,500	2,500	2,500
421	522320 RENTAL OF EQUIPMENT & VEHICLES	5,008	6,000	6,000	5,200
421	523010 INMATE FOOD SERVICES	402,821	376,000	376,000	475,545
421	523015 PRISONER TRANSPORT	1,589	2,000	2,000	-
421	523201 COMM.-TELEPHONE	3,751	4,200	4,200	3,300
421	523210 COMM.-INTERNET	2,313	2,400	-	-
421	523213 TELEVISION	-	-	2,400	2,500
421	523220 COMM.-POSTAGE	335	500	500	400
421	523400 PRINTING AND BINDING	203	5,000	-	-
421	523500 TRAVEL	3,051	-	5,000	6,000
421	523700 EDUCATION AND TRAINING	2,330	4,000	4,000	4,000
TOTAL PURCHASED SERVICES		\$ 1,489,559	\$ 1,267,600	\$ 1,279,065	\$ 1,500,445

COUNTY JAIL

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
SUPPLIES					
421	531101 OFFICE SUPPLIES	\$ 14,788	\$ 2,000	\$ 10,000	\$ 9,000
421	531104 PRINTER SUPPLIES	7,796	7,300	7,300	8,000
421	531105 R&M BLDG SUPPLIES	6,508	125,000	55,200	50,000
421	531110 OPERATIONAL SUPPLIES	18,313	27,000	20,800	20,000
421	531117 PRISONER SUPPLIES	29,285	32,000	32,000	32,000
421	531140 JANITORIAL SUPPLIES	50,587	48,000	58,000	70,000
421	531150 AUTOMOTIVE/MACHINERY SUPPLIES	1,729	2,200	3,200	5,500
421	531210 WATER/SEWER	130,356	130,000	130,000	150,000
421	531220 NATURAL GAS	17,061	20,000	20,000	20,000
421	531230 ELECTRICITY	139,671	155,000	155,000	145,000
421	531270 GASOLINE/DIESEL	12,111	3,000	3,000	10,000
421	531600 SMALL EQUIPMENT	39,187	25,000	17,260	20,000
421	531603 SMALL EQUIP- COMPUTERS/ SOFTWARE	-	-	11,560	20,000
421	531604 SUBSCRIPTION SOFTWARE	-	-	20,075	23,000
421	531700 OTHER SUPPLIES	1,066	-	5,000	5,000
421	531701 UNIFORMS	30,305	31,200	28,200	30,000
421	531702 SHOES/BOOTS	-	7,200	7,200	8,000
421	531703 SPECIAL GEAR	4,598	2,000	2,000	2,000
421	531707 RECOGNITION/AWARDS	179	-	-	-
TOTAL SUPPLIES		503,540	616,900	585,795	627,500
CAPITAL OUTLAY					
421	542100 C.O.-MACHINERY & EQUIP.	66,323	-	521,248	-
TOTAL CAPITAL OUTLAY		66,323	-	521,248	-
DEBT SERVICE					
421	581300 PRINCIPAL-OTHER DEBT	390,000	400,000	400,000	410,000
421	582300 INTEREST-OTHER DEBT	61,698	52,771	52,771	43,618
TOTAL DEBT SERVICE		451,698	452,771	452,771	453,618
TOTAL COUNTY JAIL		\$ 6,073,769	\$ 6,265,678	\$ 6,828,595	\$ 6,691,434

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
423	511100 REGULAR EMPLOYEES SALARIES	\$ 127,629	\$ 130,130	\$ 132,210	\$ 139,565
423	511700 LONGEVITY PAY	90	-	-	-
423	512100 GROUP INSURANCE	31,786	29,170	29,170	59,078
423	512200 FICA CONTRIBUTIONS	10,069	10,450	10,609	10,677
423	512400 RETIREMENT CONTRIBUTIONS	6,344	9,859	4,078	3,210
TOTAL PERSONAL SERVICES		175,918	179,609	176,067	212,530
PURCHASED SERVICES					
423	521307 OTHER TECHNICAL SERVICES	24,702	21,000	2,500	-
423	522110 DISPOSAL	165	180	180	180
423	522210 R&M-BUILDINGS	2,814	1,500	1,500	-
423	522230 R&M-MACHINERY	66,815	34,250	62,934	60,134
423	522250 R&M-VEHICLES	4,170	2,750	2,750	4,000
423	522320 RENTAL OF EQUIPMENT & VEHICLES	-	1,000	1,000	500
423	523201 COMM.-TELEPHONE	9,492	10,000	8,780	5,000
423	523210 COMM.-INTERNET	3,031	1,250	1,250	1,250
423	523213 TELEVISION	1,227	1,260	1,260	1,260
423	523220 COMM.-POSTAGE	-	100	100	100
423	523300 ADVERTISING	-	100	100	100
423	523500 TRAVEL	4,654	5,000	5,000	5,000
423	523570 HIGHWAY IMPACT FEES	300	50	50	50
423	523601 DUES	288	75	75	275
423	523700 EDUCATION AND TRAINING	1,404	3,000	2,975	3,000
TOTAL PURCHASED SERVICES		119,061	81,515	90,454	80,849
SUPPLIES					
423	531101 OFFICE SUPPLIES	750	775	775	775
423	531104 PRINTER SUPPLIES	-	225	325	325
423	531105 R&M BLDG SUPPLIES	-	1,500	1,500	-
423	531110 OPERATIONAL SUPPLIES	2,897	2,500	2,220	2,000
423	531110-017 OPERATIONAL SUPPLIES -GEMA PER PAR	19,937	22,124	10,016	-
423	531110-018 OPERATIONAL SUPPLIES- LEPC	351	-	-	-
423	531140 JANITORIAL SUPPLIES	-	500	400	200
423	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	37,000	8,316	4,000
423	531210 WATER/SEWER	410	400	500	400
423	531220 NATURAL GAS	530	600	600	600
423	531230 ELECTRICITY	9,575	13,000	13,000	11,500
423	531240 BOTTLED GAS	336	-	-	-
423	531270 GASOLINE/DIESEL	6,332	6,500	6,500	6,500
423	531300 FOOD	1,613	3,500	3,500	3,500
423	531600 SMALL EQUIPMENT	8,336	5,000	11,500	4,000
423	531600-013 SMALL EQUIPMENT-HAZ MAT GRANT	-	6,301	6,301	-
423	531600-017 SMALL EQUIPMENT	-	-	8,171	-
423	531603-017 SMALL EQUIPMENT- COMPUTERS	-	-	3,937	-
423	531604 SUBSCRIPTION SOFTWARE	-	-	19,900	26,150
423	531700 OTHER SUPPLIES	257	500	500	500
423	531701 UNIFORMS	3,604	700	700	700
423	531702 SHOES/BOOTS	235	300	325	-
423	531703 SPECIAL GEAR	3,870	1,200	1,200	1,200
TOTAL SUPPLIES		\$ 59,031	\$ 102,625	\$ 100,186	\$ 62,350

EMERGENCY MANAGEMENT

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
CAPITAL OUTLAY					
423 542100-017	C.O.-MACH GEMA	\$ -	\$ -	\$ -	\$ 22,124
TOTAL CAPITAL OUTLAY		-	-	-	22,124
TOTAL EMERGENCY MANAGEMENT		\$ 354,010	\$ 363,749	\$ 366,707	\$ 377,853

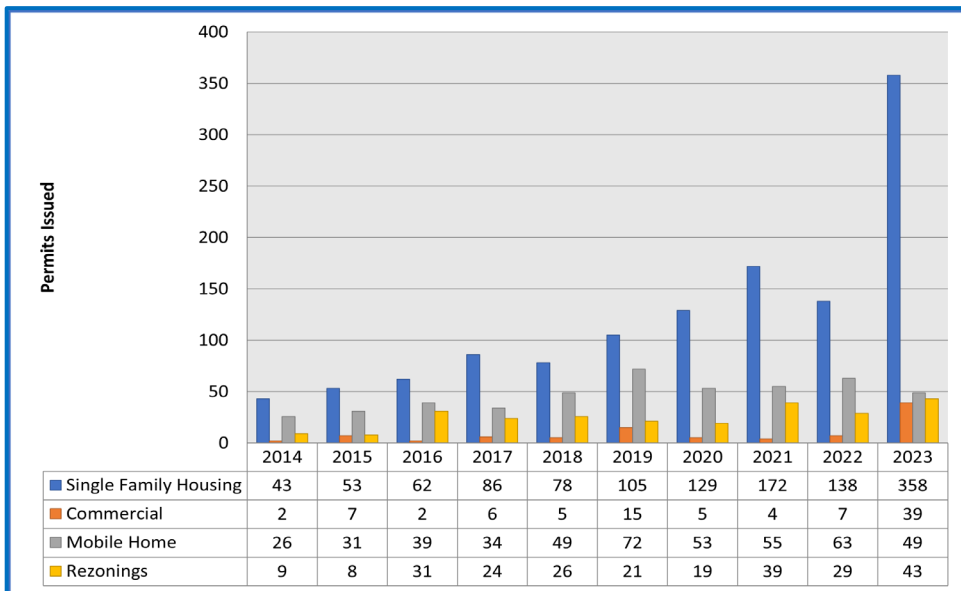
BUILDING INSPECTION DEPARTMENT

DEPARTMENT PROFILE

The Building Inspection 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 Inspection issues all construction permits and performs plan reviews to determine code compliance. In addition, 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 Planning & Development Department with reviewing subdivision development plans and generate revenue from building inspection and permit fees, land disturbing permit fees, and plat/development plan review fees.



Derron Brown
Director of Building Inspection



BUILDING INSPECTION DEPARTMENT

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
425 511100	REGULAR EMPLOYEES SALARIES	\$ 204,362	\$ 233,469	\$ 237,629	\$ 251,378
425 511400	VACATION PAY	11,554	-	-	-
425 511500	SICK PAY	100	-	-	-
425 511600	HOLIDAY PAY	1,333	-	-	-
425 511700	LONGEVITY PAY	360	-	-	-
425 512100	GROUP INSURANCE	40,561	67,102	67,102	67,951
425 512200	FICA CONTRIBUTIONS	16,966	18,739	19,057	19,231
425 512400	RETIREMENT CONTRIBUTIONS	7,354	17,544	5,823	5,782
TOTAL PERSONAL SERVICES		282,589	336,854	329,611	344,342
PURCHASED SERVICES					
425 521210	CONSULTING	-	10,800	67	2,500
425 522250	R&M-VEHICLES	3,141	1,000	1,000	1,000
425 522280	COMMUNITY DEVELOPMENT	-	1,000	-	1,000
425 522320	RENTAL OF EQUIPMENT & VEHICLES	1,310	1,500	-	-
425 523201	COMM.-TELEPHONE	2,718	4,000	4,000	3,782
425 523220	COMM.-POSTAGE	6	200	200	200
425 523300	ADVERTISING	996	800	800	800
425 523400	PRINTING AND BINDING	65	500	-	500
425 523500	TRAVEL	215	2,000	2,000	2,000
425 523601	DUES	330	1,200	1,020	1,020
425 523670	BANK TRANSACTION FEES	2,724	2,500	4,801	-
425 523700	EDUCATION AND TRAINING	2,554	6,500	6,500	6,000
TOTAL PURCHASED SERVICES		14,058	32,000	20,388	18,802
SUPPLIES					
425 531101	OFFICE SUPPLIES	1,589	1,400	1,400	1,750
425 531104	PRINTER SUPPLIES	-	300	300	350
425 531105	R&M BUILDING SUPPLIES	-	-	1,500	-
425 531110	OPERATIONAL SUPPLIES	260	3,300	2,800	500
425 531140	JANITORIAL SUPPLIES	-	500	500	500
425 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	1,000	487	2,000
425 531270	GASOLINE/DIESEL	4,808	6,000	6,000	5,000
425 531400	BOOKS AND PERIODICALS	1,042	2,500	2,500	500
425 531600	SMALL EQUIPMENT	10,445	12,000	12,000	8,500
425 531604	SUBSCRIPTION SOFTWARE	-	-	10,913	15,912
425 531700	OTHER SUPPLIES	155	-	212	500
425 531701	UNIFORMS	160	400	400	400
425 531702	SHOES/BOOTS	339	600	600	600
TOTAL SUPPLIES		18,798	28,000	39,612	36,512
CAPITAL OUTLAY					
425 542200	C.O.-VEHICLES	65,875	-	-	-
425 543100	CO- INTANGIBLES	26,245	-	-	-
TOTAL CAPITAL OUTLAY		92,119	-	-	-
DEBT SERVICE					
425 531204	PRINCIPAL- CAPITAL LEASE	8,916	-	-	-
TOTAL DEBT SERVICE		8,916	-	-	-
TOTAL BUILDING INSPECTION DEPARTMENT		\$ 416,481	\$ 396,854	\$ 389,611	\$ 399,656

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.



Ursula Richardson, Zoning Administrator

PLANNING AND ZONING COMMISSION

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
426 511100	REGULAR EMPLOYEE SALARIES	\$ 2,160	\$ -	\$ -	\$ -
426 511900	OTHER PAY	3,600	6,000	6,000	6,000
426 512200	FICA CONTRIBUTIONS	441	459	459	459
TOTAL PERSONAL SERVICES		6,201	6,459	6,459	6,459
PURCHASED SERVICES					
426 523500	TRAVEL	1,599	2,000	2,000	2,000
426 523700	EDUCATION AND TRAINING	190	1,000	1,000	500
TOTAL PURCHASED SERVICES		1,789	3,000	3,000	2,500
SUPPLIES					
426 531101	OFFICE SUPPLIES	15	100	100	100
TOTAL SUPPLIES		15	100	100	100
TOTAL PLANNING AND ZONING COMMISSION		\$ 8,004	\$ 9,559	\$ 9,559	\$ 9,059

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PURCHASED SERVICES					
427 522131	JANITORIAL SERVICES-AG	\$ 7,500	\$ 12,000	\$ 12,000	\$ 12,000
427 522210	R&M- BUILDINGS	8,788	-	-	-
427 522271	R&M BUILDING-AG CENTER	2,102	2,500	2,500	-
427 522272	R&M-SITE IMPROVEMENTS-AG CENTE	-	1,000	1,000	1,000
TOTAL PURCHASED SERVICES		18,390	15,500	15,500	13,000
SUPPLIES					
427 531140	JANITORIAL SUPPLIES	1,988	2,000	2,000	2,200
427 531210	WATER/SEWER	5,176	-	-	-
427 531217	WATER/SEWER-AG CENTER	4,004	7,000	7,000	6,000
427 531230	ELECTRICITY	2,895	-	-	-
427 531237	ELECTRICITY-AG CENTER	20,981	25,000	25,000	22,500
427 531240	BOTTLED GAS	952	-	-	-
427 531600	SMALL EQUIPMENT	3,332	-	-	-
TOTAL SUPPLIES		39,326	34,000	34,000	30,700
TOTAL AG SERVICE CENTER & LIVESTOCK PAV.		\$ 57,716	\$ 49,500	\$ 49,500	\$ 43,700

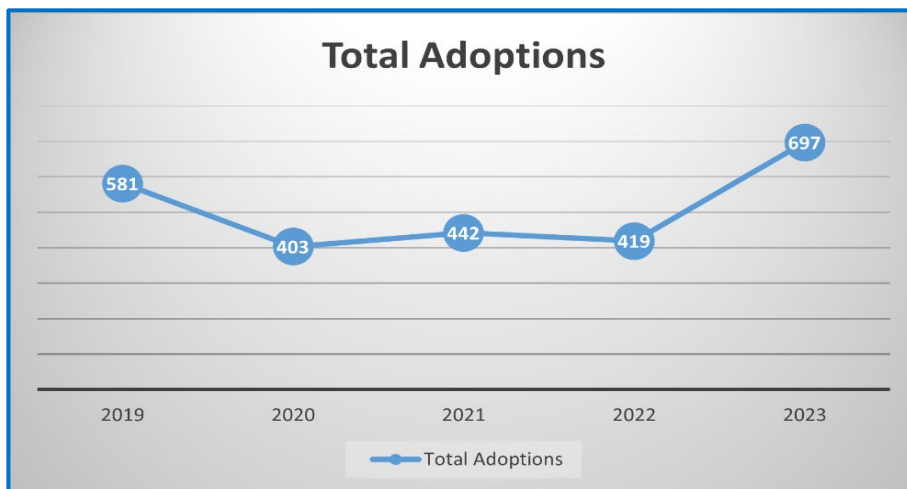
ANIMAL CONTROL

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.



Sue Henson, Animal Control Director



ANIMAL CONTROL

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
428	511100 REGULAR EMPLOYEES SALARIES	\$ 130,596	\$ 147,911	\$ 156,271	\$ 197,831
428	511300 OVERTIME	10,765	11,330	11,629	11,330
428	511400 VACATION PAY	3,002	-	-	-
428	511500 SICK PAY	2,346	-	-	-
428	511600 HOLIDAY PAY	3,094	-	-	-
428	511700 LONGEVITY PAY	675	-	-	-
428	511810 TEMP AGENCY-PAYROLL	-	-	44,551	-
428	512100 GROUP INSURANCE	89,106	83,628	83,628	84,686
428	512200 FICA CONTRIBUTIONS	11,627	12,735	13,076	16,001
428	512400 RETIREMENT CONTRIBUTIONS	6,148	11,067	4,322	4,386
TOTAL PERSONAL SERVICES		257,359	266,671	313,477	314,234
PURCHASED SERVICES					
428	521229 VETERINARIAN	70,950	65,000	82,990	85,000
428	522110 DISPOSAL	-	-	895	1,000
428	522201 R&M-SITE IMPROVEMENTS	16	-	-	-
428	522210 R&M-BUILDINGS	799	1,000	275	500
428	522250 R&M-VEHICLES	1,300	1,000	1,000	2,000
428	522320 RENTAL OF EQUIPMENT & VEHICLES	969	1,200	175	100
428	523201 COMM.-TELEPHONE	2,598	3,000	3,000	2,000
428	523210 COMM.-INTERNET	718	1,000	1,000	800
428	523300 ADVERTISING	220	350	150	350
428	523500 TRAVEL	-	1,500	928	1,100
428	523601 DUES	561	1,000	1,519	1,500
428	523670 BANK TRANSACTION FEES	1,009	1,500	1,500	-
428	523700 EDUCATION AND TRAINING	-	-	625	1,000
TOTAL PURCHASED SERVICES		79,141	76,550	94,057	95,350
SUPPLIES					
428	531101 OFFICE SUPPLIES	372	800	800	800
428	531105 R&M BLDG SUPPLIES	-	1,000	266	-
428	531107 VET SUPPLIES	2,897	-	10,894	12,000
428	531110 OPERATIONAL SUPPLIES	6,627	6,400	2,461	3,500
428	531139 ANIMAL FEED	3,401	4,000	6,480	5,500
428	531140 JANITORIAL SUPPLIES	4,583	5,000	6,910	7,200
428	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	1,000	290	-
428	531210 WATER/SEWER	1,434	2,000	2,000	1,500
428	531230 ELECTRICITY	5,892	6,500	6,500	7,200
428	531270 GASOLINE/DIESEL	3,998	4,500	4,500	3,200
428	531600 SMALL EQUIPMENT	11,797	1,000	4,570	4,500
428	531603 SMALL EQUIP- COMPUTERS/ SOFTWARE	-	-	1	3,500
428	531604 SUBSCRIPTION SOFTWARE	-	-	560	560
428	531700 OTHER SUPPLIES	178	200	261	560
428	531701 UNIFORMS	553	400	400	400
428	531702 SHOES/BOOTS	-	600	500	600
TOTAL SUPPLIES		41,731	33,400	47,393	51,020
TOTAL ANIMAL CONTROL		\$ 378,231	\$ 376,621	\$ 454,927	\$ 460,604

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
429 511100	REGULAR EMPLOYEES SALARIES	\$ 55,869	\$ 106,020	\$ 108,100	\$ 122,160
429 511700	LONGEVITY PAY	255	-	-	-
429 512100	GROUP INSURANCE	32,288	59,078	59,078	59,078
429 512200	FICA CONTRIBUTIONS	4,364	8,512	8,671	9,345
429 512400	RETIREMENT CONTRIBUTIONS	2,774	8,002	2,688	2,810
TOTAL PERSONAL SERVICES		95,551	181,612	178,537	193,393
PURCHASED SERVICES					
429 522250	R&M-VEHICLES	60	100	735	700
429 522320	RENTAL OF EQUIPMENT & VEHICLES	340	600	-	-
429 523201	COMM.-TELEPHONE	1,033	1,100	1,100	1,452
429 523220	COMM.-POSTAGE	-	-	-	100
429 523400	PRINTING AND BINDING	-	350	500	300
429 523500	TRAVEL	1,907	4,000	3,475	3,000
429 523601	DUES	62	125	125	125
429 523700	EDUCATION AND TRAINING	1,010	2,000	2,440	2,000
TOTAL PURCHASED SERVICES		4,412	8,275	8,375	7,677
SUPPLIES					
429 531101	OFFICE SUPPLIES	130	600	100	200
429 531110	OPERATIONAL SUPPLIES	-	7,200	67	100
429 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	100	250	-
429 531270	GASOLINE/DIESEL	2,957	2,500	4,100	5,000
429 531600	SMALL EQUIPMENT	463	2,500	-	7,200
429 531604	SUBSCRIPTION SOFTWARE	-	-	7,133	7,133
429 531701	UNIFORMS	170	700	-	700
429 531702	SHOES/BOOTS	-	300	-	300
TOTAL SUPPLIES		3,720	13,900	11,650	20,633
CAPITAL OUTLAY					
429 542200	C.O.-VEHICLES	-	38,000	40,150	-
429 541300	CO- INTANGIBLES	17,496	-	-	-
TOTAL CAPITAL OUTLAY		17,496	38,000	40,150	-
DEBT SERVICE					
429 581204	PRINCIPAL- CAPITAL LEASE	5,944	-	-	-
TOTAL DEBT SERVICE		5,944	-	-	-
TOTAL CODE COMPLIANCE		\$ 127,123	\$ 241,787	\$ 238,712	\$ 221,703

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.



Steve Parris, Director of Public Works

PUBLIC WORKS DEPARTMENT

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
431 511100	REGULAR EMPLOYEES SALARIES	\$ 1,262,233	\$ 1,471,542	\$ 1,508,115	\$ 1,616,519
431 511300	OVERTIME	16,516	15,450	15,806	15,450
431 511400	VACATION PAY	46,629	-	-	-
431 511500	SICK PAY	21,166	-	-	-
431 511600	HOLIDAY PAY	46,734	-	-	-
431 511700	LONGEVITY PAY	4,770	-	-	-
431 511800	BEREAVEMENT	1,093	-	-	-
431 512100	GROUP INSURANCE	592,487	760,292	760,292	771,210
431 512200	FICA CONTRIBUTIONS	108,515	119,312	122,136	124,846
431 512400	RETIREMENT CONTRIBUTIONS	57,632	110,848	41,527	37,535
TOTAL PERSONAL SERVICES		2,157,777	2,477,444	2,447,876	2,565,560
PURCHASED SERVICES					
431 521230	ENGINEERING	3,250	50,000	50,000	25,000
431 521307	OTHER TECHNICAL SERVICES	4,971	7,600	602	-
431 522110	DISPOSAL	2,454	2,600	2,781	2,600
431 522133	JANITORIAL SERVICES	-	-	965	-
431 522201	R&M-SITE IMPROVEMENTS	4,764	3,000	3,000	3,000
431 522210	R&M-BUILDINGS	41,285	6,000	5,905	6,000
431 522230	R&M-MACHINERY	144,279	170,000	124,185	150,000
431 522250	R&M-VEHICLES	90,192	100,000	122,412	120,000
431 522319	RENTAL - BUILDINGS	13,300	30,000	30,000	3,020
431 522320	RENTAL OF EQUIPMENT & VEHICLES	1,265	6,000	260	2,500
431 523019	TOWING SERVICES	4,835	6,000	6,000	6,000
431 523201	COMM.TELEPHONE	6,364	8,000	8,000	8,100
431 523210	COMM. INTERNET	110	200	207	210
431 523220	COMM.-POSTAGE	44	100	100	100
431 523300	ADVERTISING	275	1,000	1,000	500
431 523400	PRINTING & BINDING	-	-	-	200
431 523500	TRAVEL	64	2,500	2,716	7,000
431 523570	HIGHWAY IMPACT FEES	9,700	2,000	2,000	2,000
431 523601	DUES	-	-	458	500
431 523670	BANK TRANSACTION FEES	885	-	850	-
431 523700	EDUCATION AND TRAINING	2,447	3,000	7,510	7,500
431 523972	CONTRACT LABOR-OTHER	35,726	30,000	30,000	35,000
TOTAL PURCHASED SERVICES		\$ 366,208	\$ 428,000	\$ 398,951	\$ 379,230

PUBLIC WORKS DEPARTMENT

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
SUPPLIES					
431 531101	OFFICE SUPPLIES	\$ 3,496	\$ 3,500	\$ 3,300	\$ 3,300
431 531105	R&M BLDG SUPPLIES	-	-	135	200
431 531106	R&M SITE IMPROV. SUPPLIES	-	3,000	3,000	1,000
431 531110	OPERATIONAL SUPPLIES	17,802	20,000	15,221	13,000
431 531114	OPER SUPPLIES-SAFETY GRANT	8,500	-	-	-
431 531120	PAVING MATERIALS	4,011,309	2,932,110	2,932,110	3,188,195
431 531120 111	PAVING MATERIALS	315,000	-	-	-
431 531121	PIPE AND LUMBER	54,456	65,000	86,000	192,400
431 531122	DE-ICER	1,639	3,500	3,265	3,500
431 531123	VEGETATION CONTROL SUPPLIES	3,990	6,500	6,740	6,500
431 531124	ROAD SIGNS	40,171	40,000	40,000	50,000
431 531127	CHERT	41,911	50,600	35,600	45,000
431 531129	DAMAGE TO PRIVATE PROPERTY	300	5,200	1,562	5,200
431 531140	JANITORIAL SUPPLIES	2,619	3,000	3,000	3,000
431 531150	AUTOMOTIVE/MACHINERY SUPPLIES	2,722	5,000	7,815	5,000
431 531151	TIRES AND TUBES	21,954	35,000	6,700	25,000
431 531155	MOTOR OIL	4,068	4,200	4,200	4,200
431 531210	WATER/SEWER	5,818	6,000	6,000	6,600
431 531230	ELECTRICITY	13,694	16,000	16,000	17,600
431 531240	BOTTLED GAS	1,511	1,500	1,500	1,500
431 531270	GASOLINE/DIESEL	213,527	190,000	190,000	190,000
431 531600	SMALL EQUIPMENT	27,947	12,000	14,869	32,000
431 531604	SUBSCRIPTION SOFTWARE	-	-	13,706	14,000
431 531700	OTHER SUPPLIES	199	100	2,555	3,500
431 531701	UNIFORMS	12,169	12,600	13,600	11,900
431 531702	SHOES/BOOTS	555	5,400	5,250	5,100
431 531703	SPECIAL GEAR	1,999	2,000	1,500	2,000
TOTAL SUPPLIES		4,807,355	3,422,210	3,413,628	3,829,695
CAPITAL OUTLAY					
431 542100	C.O.-MACHINERY	-	205,000	205,000	-
431 543100	CO- INTANGIBLES	8,748	-	-	-
TOTAL CAPITAL OUTLAY		8,748	205,000	205,000	-
DEBT SERVICE					
429 581204	PRINCIPAL- CAPITAL LEASE	2,972	-	-	-
TOTAL DEBT SERVICE		2,972	-	-	-
OTHER FINANCING SOURCES & USES					
431 611023	OPERATING TRANSFERS GF - CHERT	-	75,000	115,000	180,000
TOTAL OTHER FINANCING SOURCES & USES		-	75,000	115,000	180,000
TOTAL PUBLIC WORKS DEPARTMENT		\$ 7,343,060	\$ 6,607,654	\$ 6,580,455	\$ 6,954,485

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.



Gordon County Fleet Management Facility

FLEET MANAGEMENT

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
435	511100 REGULAR EMPLOYEES SALARIES	\$ 241,325	\$ 307,383	\$ 313,623	\$ 334,988
435	511300 OVERTIME	647	1,236	1,290	1,236
435	511400 VACATION PAY	13,674	-	-	-
435	511500 SICK PAY	5,158	-	-	-
435	511600 HOLIDAY PAY	6,972	-	-	-
435	511700 LONGEVITY PAY	1,875	-	-	-
435	512100 GROUP INSURANCE	175,687	158,496	158,496	160,500
435	512200 FICA CONTRIBUTIONS	20,766	24,760	25,241	25,721
435	512400 RETIREMENT CONTRIBUTIONS	10,170	23,031	8,602	7,733
TOTAL PERSONAL SERVICES		476,275	514,906	507,252	530,178
PURCHASED SERVICES					
435	521305 DATA PROCESSING	7,272	7,500	3,190	-
435	522110 DISPOSAL	-	-	-	1,000
435	522210 R&M-BUILDINGS	-	750	655	750
435	522230 R&M-MACHINERY	3,349	4,500	2,395	4,500
435	522250 R&M-VEHICLES	11,570	11,000	2,250	14,000
435	522320 RENTAL OF EQUIPMENT & VEHICLES	-	-	412	700
435	523019 TOWING SERVICES	210	500	500	500
435	523201 COMM.-TELEPHONE	1,883	2,000	2,000	2,350
435	523300 ADVERTISING	483	400	400	400
435	523400 PRINTING AND BINDING	425	350	350	350
435	523500 TRAVEL	-	1,500	200	1,500
435	523570 HIGHWAY IMPACT FEES	300	50	50	100
435	523700 EDUCATION AND TRAINING	-	2,500	-	3,500
TOTAL PURCHASED SERVICES		25,492	31,050	12,402	29,650
SUPPLIES					
435	531101 OFFICE SUPPLIES	133	200	200	250
435	531104 PRINTER SUPPLIES	-	300	300	300
435	531105 R&M BLDG SUPPLIES	-	750	750	800
435	531110 OPERATIONAL SUPPLIES	105	500	3,800	2,000
435	531140 JANITORIAL SUPPLIES	542	650	650	650
435	531150 AUTOMOTIVE/MACHINERY SUPPLIES	191,255	185,000	215,100	196,000
435	531220 NATURAL GAS	7,627	8,000	8,000	8,000
435	531240 BOTTLED GAS	-	-	772	700
435	531270 GASOLINE/DIESEL	2,998	5,500	3,000	3,500
435	531600 SMALL EQUIPMENT	12,392	36,000	38,557	24,000
435	531603 SMALL EQUIPMENT-COMPUTERS	-	1,500	2,252	2,000
435	531604 SUBSCRIPTION SOFTWARE	-	-	7,679	8,000
435	531700 OTHER SUPPLIES	-	-	800	400
435	531701 UNIFORMS	5,218	2,100	2,193	2,100
435	531702 SHOES/BOOTS	890	900	995	900
435	531712 REIMBURSEMENT FOR SUPPLIES	(179,749)	(170,000)	(195,000)	(201,000)
TOTAL SUPPLIES		41,411	71,400	90,048	48,600
CAPITAL OUTLAY					
435	542200 C.O.-VEHICLES	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-
TOTAL FLEET MANAGEMENT		\$ 543,178	\$ 617,356	\$ 609,702	\$ 608,428

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
436	511100 REGULAR EMPLOYEES SALARIES	\$ 2,885	\$ -	\$ -	\$ -
436	511900 OTHER PAY	6,716	39,440	39,440	49,295
436	512200 FICA CONTRIBUTIONS	714	3,030	3,030	3,771
TOTAL PERSONAL SERVICES		10,314	42,470	42,470	53,066
PURCHASED SERVICES					
436	521301 COURT REPORTING	1,374	2,035	2,035	2,035
436	522210 R&M-BUILDINGS	1,500	-	-	-
436	522250 R&M-VEHICLES	99	225	970	225
436	522320 RENTAL OF EQUIPMENT & VEHICLES	1,139	1,250	505	-
436	523201 COMM.-TELEPHONE	4,987	6,800	6,800	5,500
436	523210 COMM.-INTERNET	9	-	-	-
436	523220 COMM.-POSTAGE	8	200	200	200
436	523400 PRINTING AND BINDING	745	1,000	639	800
436	523601 DUES	1,447	1,600	1,600	1,600
436	523700 EDUCATION AND TRAINING	821	650	650	650
436	523902 CONTRACT LABOR-GENERAL	318,807	324,528	324,528	357,996
TOTAL PURCHASED SERVICES		330,935	338,288	337,927	369,006
SUPPLIES					
436	531101 OFFICE SUPPLIES	2,693	3,000	3,000	3,000
436	531104 PRINTER SUPPLIES	76	900	900	900
436	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	225	225	225
436	531400 BOOKS AND PERIODICALS	4,743	5,330	1,358	2,028
436	531600 SMALL EQUIPMENT	4,413	-	-	2,800
436	531604 SUBSCRIPTION SOFTWARE	-	-	4,333	4,972
436	531700 OTHER SUPPLIES	426	250	250	250
TOTAL SUPPLIES		12,352	9,705	10,066	14,175
TOTAL PUBLIC DEFENDERS OFFICE		\$ 353,602	\$ 390,463	\$ 390,463	\$ 436,247

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 & Development Department employees.



HISTORIC PRESERVATION COMMISSION

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
437 511100	REGULAR EMPLOYEES SALARIES	\$ 680	\$ -	\$ -	\$ -
437 511900	OTHER PAY	-	4,800	4,800	4,800
437 512200	FICA CONTRIBUTIONS	52	378	378	367
TOTAL PERSONAL SERVICES		732	5,178	5,178	5,167
PURCHASED SERVICES					
437 523300	ADVERTISING	-	300	300	-
437 523500	TRAVEL	-	500	500	500
437 523700	EDUCATION AND TRAINING	-	1,000	1,000	1,000
TOTAL PURCHASED SERVICES		-	1,800	1,800	1,500
SUPPLIES					
437 531101	OFFICE SUPPLIES	-	50	50	-
TOTAL SUPPLIES		-	50	50	-
TOTAL HISTORIC PRESERVATION COMMISSION		\$ 732	\$ 7,028	\$ 7,028	\$ 6,667

PLANNING & DEVELOPMENT DEPT.

DEPARTMENT PROFILE

The Planning & Development Department was created to implement the policies, goals, and objectives of the County's adopted Comprehensive Plan. Specifically, this department's responsibilities include coordinating all planning 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, interpret the County's land development code as needed, and review residential subdivision plans and commercial and industrial development plans for compliance with County regulations. 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 Planning & Development department generates revenue from zoning and variance fees and storm water permit fees.



Ursula Richardson, Zoning Administrator

PLANNING & DEVELOPMENT DEPT.

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
438	511100 REGULAR EMPLOYEES SALARIES	\$ 59,709	\$ 66,720	\$ 67,760	\$ 71,277
438	511700 LONGEVITY PAY	435	-	-	-
438	512100 GROUP INSURANCE	32,106	29,170	29,170	29,539
438	512200 FICA CONTRIBUTIONS	4,672	5,337	5,416	5,453
438	512400 RETIREMENT CONTRIBUTIONS	2,967	5,033	2,073	1,639
TOTAL PERSONAL SERVICES		99,888	106,260	104,419	107,908
PURCHASED SERVICES					
438	521205 LEGAL	11,009	-	35,000	35,000
438	521210 CONSULTING	8,072	10,800	67	-
438	522250 R&M-VEHICLES	21	575	575	100
435	522320 RENTAL OF EQUIPMENT & VEHICLES	-	-	596	500
438	523201 COMM.-TELEPHONE	177	700	700	700
438	523220 COMM.-POSTAGE	622	800	800	950
438	523300 ADVERTISING	5,276	8,000	8,000	8,500
438	523500 TRAVEL	-	2,000	2,000	1,000
438	523601 DUES	262	300	341	341
438	523700 EDUCATION AND TRAINING	495	1,000	1,000	1,000
TOTAL PURCHASED SERVICES		25,934	24,175	49,079	48,091
SUPPLIES					
438	531101 OFFICE SUPPLIES	620	1,600	1,311	1,000
438	531104 PRINTER SUPPLIES	81	-	289	400
438	531110 OPERATIONAL SUPPLIES	721	1,500	1,500	500
438	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	575	534	-
438	531270 GASOLINE/DIESEL	261	600	600	600
438	531400 BOOKS AND PERIODICALS	51	100	100	100
438	531600 SMALL EQUIPMENT	3,813	2,500	1,904	2,500
438	531604 SUBSCRIPTION SOFTWARE	-	-	10,733	10,733
TOTAL SUPPLIES		5,548	6,875	16,971	15,833
CAPITAL OUTLAY					
438	542200 C.O.- VEHICLES	29,313	-	-	-
438	543100 CO - INTANGIBLES	26,245	-	-	-
TOTAL CAPITAL OUTLAY		55,558	-	-	-
DEBT SERVICE					
438	581204 PRINCIPAL-CAPITAL LEASE	8,916	-	-	-
TOTAL DEBT SERVICE		8,916	-	-	-
TOTAL PLANNING & DEVELOPMENT DEPT.		\$ 195,844	\$ 137,310	\$ 170,469	\$ 171,832

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
440 511100	REGULAR EMPLOYEES SALARIES	\$ 68,848	\$ 73,606	\$ 75,686	\$ 85,420
440 511700	LONGEVITY PAY	105	-	-	-
440 512100	GROUP INSURANCE	32,288	29,170	29,170	29,539
440 512200	FICA CONTRIBUTIONS	5,340	5,843	6,002	6,535
440 512400	RETIREMENT CONTRIBUTIONS	2,706	4,713	2,110	1,559
TOTAL PERSONAL SERVICES		109,287	113,332	112,968	123,053
PURCHASED SERVICES					
440 522110	DISPOSAL	1,159	1,000	1,000	1,100
440 522210	R&M-BUILDINGS	216	1,000	1,000	1,000
440 522250	R&M-VEHICLES	2,145	900	900	900
440 522320	RENTAL OF EQUIPMENT & VEHICLES	325	400	400	100
440 523201	COMM.-TELEPHONE	3,048	5,000	5,000	850
440 523210	COMM.-INTERNET	2,728	1,500	1,500	1,500
440 523213	TELEVISION	271	300	300	300
440 523220	COMM.-POSTAGE	-	36	36	36
440 523300	ADVERTISING	-	250	250	250
440 523500	TRAVEL	-	-	-	1,000
440 523700	EDUCATION & TRAINING	-	-	-	500
TOTAL PURCHASED SERVICES		9,892	10,386	10,386	7,536
SUPPLIES					
440 531101	OFFICE SUPPLIES	-	100	100	100
440 531104	PRINTER SUPPLIES	-	200	200	200
440 531105	R&M BLDG SUPPLIES	-	1,000	1,000	500
440 531110	OPERATIONAL SUPPLIES	4,831	4,400	4,400	4,400
440 531140	JANITORIAL SUPPLIES	-	300	300	300
440 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	900	900	500
440 531210	WATER/SEWER	629	900	900	900
440 531220	NATURAL GAS	2,197	2,050	2,050	2,500
440 531230	ELECTRICITY	6,868	8,000	8,000	8,500
440 531270	GASOLINE/DIESEL	1,549	1,800	1,800	1,800
440 531600	SMALL EQUIPMENT	3,677	1,000	1,000	1,000
440 531603	SMALL EQUIPMENT-COMPUTERS	-	-	-	1,800
TOTAL SUPPLIES		19,752	20,650	20,650	22,500
TOTAL SENIOR CITIZENS CENTER		\$ 138,931	\$ 144,368	\$ 144,004	\$ 153,089

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
451 511810	TEMP AGENCY-PAYROLL	\$ 10,719	\$ 18,000	\$ 18,000	\$ 6,000
451 512200	FICA	\$ -	\$ -	\$ -	\$ 459
TOTAL PERSONAL SERVICES		10,719	18,000	18,000	6,459
PURCHASED SERVICES					
451 521202	AUDITING FEES	17,745	-	-	-
451 522140	LAWN CARE	6,610	12,780	12,780	12,780
451 522201	R&M-SITE IMPROVEMENTS	4,860	2,500	5,000	5,000
451 522210	R&M-BUILDINGS	4,629	3,250	750	3,250
451 522230	R&M-MACHINERY	2,116	1,250	1,250	1,250
451 522250	R&M-VEHICLES	-	250	250	250
451 522290	EXTERMINATING	6,028	-	-	250
TOTAL PURCHASED SERVICES		41,988	20,030	20,030	22,780
SUPPLIES					
451 531105	R&M BLDG SUPPLIES	-	2,250	2,250	2,250
451 531106	R&M SITE IMPROV. SUPPLIES	-	2,500	2,500	2,500
451 531110	OPERATIONAL SUPPLIES	1,141	2,000	2,000	2,000
451 531140	JANITORIAL SUPPLIES	-	500	500	500
451 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	1,500	1,500	1,500
451 531210	WATER/SEWER	107	250	250	250
451 531230	ELECTRICITY	3,219	10,600	10,600	12,500
451 531270	GASOLINE/DIESEL	652	2,500	2,500	1,500
451 531600	SMALL EQUIPMENT	-	2,500	2,500	2,500
451 531701	UNIFORMS	174	-	-	-
TOTAL SUPPLIES		5,294	24,600	24,600	25,500
TOTAL BATTLEFIELD PARKS		\$ 58,001	\$ 62,630	\$ 62,630	\$ 54,739

SALACOA CREEK PARK

DEPARTMENT PROFILE

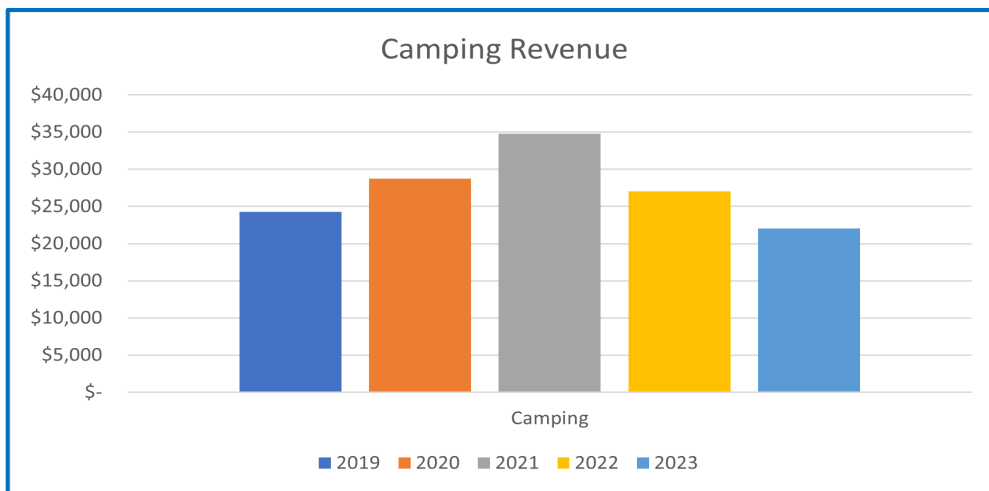
Salacoa Creek Park, under the direction of the Parks & Recreation Department, is a 364 acre County-owned recreational area. This park generally consists of 32 RV sites, 25 primitive camping sites, a swimming and beach area, playgrounds, concession stand, fishing areas, boat rentals, picnic pavilion, 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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
452 511100	REGULAR EMPLOYEES SALARIES	\$ 42,619	\$ 40,997	\$ 42,037	\$ 54,732
452 511200	TEMPORARY EMPLOYEES	-	8,400	8,400	-
452 511400	VACATION PAY	227	-	-	-
452 511500	SICK PAY	681	-	-	-
452 511600	HOLIDAY PAY	1,135	-	-	-
452 511700	LONGEVITY PAY	210	-	-	-
452 511810	TEMP AGENCY-PAYROLL	8,345	-	-	-
452 512100	GROUP INSURANCE	32,273	29,170	29,170	29,539
452 512200	FICA CONTRIBUTIONS	3,384	3,914	3,994	4,187
452 512400	RETIREMENT CONTRIBUTIONS	1,481	2,599	1,162	811
TOTAL PERSONAL SERVICES		90,354	85,080	84,763	89,269
PURCHASED SERVICES					
452 522110	DISPOSAL	1,896	2,000	2,000	2,200
452 522140	LAWN CARE	500	-	-	-
452 522201	R&M-SITE IMPROVEMENTS	4,814	2,500	2,500	2,500
452 522210	R&M-BUILDINGS	9,204	4,500	4,560	4,500
452 522230	R&M-MACHINERY	1,116	1,500	2,700	1,500
452 522250	R&M-VEHICLES	949	500	500	500
452 522320	RENTAL OF EQUIPMENT & VEHICLES	-	1,000	500	-
452 523201	COMM.-TELEPHONE	7,255	8,500	6,500	1,650
452 523210	COMM.-INTERNET	1,739	2,000	2,000	2,000
452 523700	EDUCATION AND TRAINING	-	125	125	125
TOTAL PURCHASED SERVICES		27,474	22,625	21,385	14,975
SUPPLIES					
452 531101	OFFICE SUPPLIES	-	200	200	200
452 531104	PRINTER SUPPLIES	-	200	200	-
452 531105	R&M BLDG SUPPLIES	1,135	4,500	5,340	5,000
452 531106	R&M SITE IMPROV. SUPPLIES	-	2,500	3,300	2,500
452 531110	OPERATIONAL SUPPLIES	1,236	3,000	3,500	3,000
452 531140	JANITORIAL SUPPLIES	4,593	3,000	2,600	2,500
452 531150	AUTOMOTIVE/MACHINERY SUPPLIES	208	2,000	1,500	1,500
452 531210	WATER/SEWER	44,877	42,000	42,000	50,000
452 531230	ELECTRICITY	18,593	21,000	40,200	32,000
452 531240	BOTTLED GAS	285	900	900	900
452 531270	GASOLINE/DIESEL	6,506	6,000	6,000	6,000
452 531600	SMALL EQUIPMENT	9,800	2,500	2,500	3,000
452 531701	UNIFORMS	1,502	350	350	350
452 531702	SHOES/BOOTS	-	150	150	150
TOTAL SUPPLIES		88,735	88,300	108,740	107,100
TOTAL SALACOA CREEK PARK		\$ 206,562	\$ 196,005	\$ 214,888	\$ 211,344



Community Center - Sonoraville Recreation Complex



Ball Fields - Sonoraville Recreation Complex



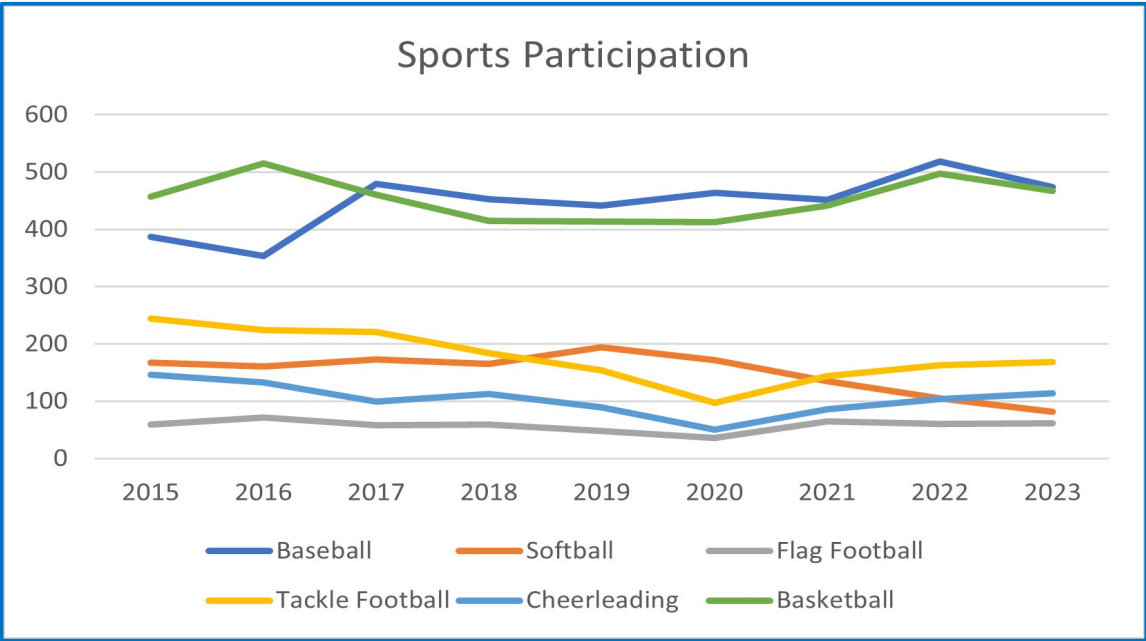
PARKS & RECREATION DEPARTMENT

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
454	511100 REGULAR EMPLOYEES SALARIES	\$ 402,288	\$ 359,652	\$ 487,212	\$ 499,890
454	511110 PART-TIME SALARIES	3,505	-	-	-
454	511300 OVERTIME	1,613	2,060	2,147	2,060
454	511400 VACATION PAY	4,286	-	-	-
454	511500 SICK PAY	2,389	-	-	-
454	511600 HOLIDAY PAY	5,241	-	-	-
454	511700 LONGEVITY PAY	990	-	-	-
454	511810 TEMP AGENCY-PAYROLL	17,728	-	16,000	-
454	511900 OTHER PAY	-	134,200	-	-
454	512100 GROUP INSURANCE	141,007	154,614	154,614	173,304
454	512200 FICA CONTRIBUTIONS	32,075	37,935	38,658	38,399
454	512400 RETIREMENT CONTRIBUTIONS	8,495	28,599	9,014	8,031
TOTAL PERSONAL SERVICES		619,619	717,060	707,645	721,684
PURCHASED SERVICES					
454	521307 OTHER TECHNICAL SERVICES	-	-	4,870	4,200
454	522110 DISPOSAL	4,936	5,000	5,000	6,500
454	522140 LAWN CARE	35,305	34,000	34,000	32,000
454	522150 OFFICIATING	1,100	2,000	2,000	2,000
454	522201 R&M-SITE IMPROVEMENTS	25,043	17,500	4,600	17,500
454	522210 R&M-BUILDINGS	49,174	20,000	55,360	20,000
454	522230 R&M-MACHINERY	7,309	4,500	4,500	4,500
454	522250 R&M-VEHICLES	2,272	2,000	2,000	2,000
454	522320 RENTAL OF EQUIPMENT & VEHICLES	2,877	4,000	4,000	2,500
454	523201 COMM.-TELEPHONE	21,598	29,000	9,800	1,800
454	523210 COMM.-INTERNET	1,899	2,000	2,000	2,200
454	523213 TELEVISION	271	300	300	300
454	523220 COMM.-POSTAGE	-	200	200	-
454	523300 ADVERTISING	1,515	2,000	1,166	650
454	523500 TRAVEL	3,536	3,500	4,500	4,000
454	523570 HIGHWAY IMPACT FEES	-	5	5	-
454	523601 DUES	1,223	7,000	2,729	5,000
454	523635 ENTRY FEES	949	5,000	5,000	5,000
454	523670 BANK TRANSACTION FEES	7,664	1,500	3,500	2,000
454	523700 EDUCATION AND TRAINING	1,705	2,000	2,750	2,000
TOTAL PURCHASED SERVICES		\$ 168,376	\$ 141,505	\$ 148,280	\$ 114,150

PARKS & RECREATION DEPARTMENT

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
SUPPLIES					
454	531101 OFFICE SUPPLIES	\$ 3,398	\$ 4,200	\$ 1,500	\$ 3,000
454	531104 PRINTER SUPPLIES	194	800	800	800
454	531105 R&M BLDG SUPPLIES	-	20,000	18,000	20,000
454	531106 R&M SITE IMPROV. SUPPLIES	2,257	17,500	17,500	17,500
454	531110 OPERATIONAL SUPPLIES	17,519	28,000	18,680	15,000
454	531140 JANITORIAL SUPPLIES	9,720	12,000	12,000	12,000
454	531150 AUTOMOTIVE/MACHINERY SUPPLIES	199	6,500	5,500	6,000
454	531210 WATER/SEWER	105,284	104,000	104,000	110,000
454	531220 NATURAL GAS	4,714	6,000	6,000	5,500
454	531230 ELECTRICITY	135,325	133,000	133,000	135,000
454	531270 GASOLINE/DIESEL	6,169	7,000	7,000	7,000
454	531500 SUPPLIES/INV PURCH FOR RESALE	31,447	30,000	30,000	32,000
454	531600 SMALL EQUIPMENT	29,758	30,000	30,000	30,000
454	531604 SUBSCRIPTION SOFTWARE	-	-	7,855	4,500
454	531610 SPORTS EQUIPMENT	25,028	35,500	42,500	35,500
454	531700 OTHER SUPPLIES	1,881	600	2,600	2,600
454	531701 UNIFORMS	4,076	1,000	1,600	1,000
454	531707 AWARDS	16,695	15,000	11,400	10,000
454	531713 UNIFORMS-TEAMS	39,241	38,000	43,700	38,000
TOTAL SUPPLIES		432,905	489,100	493,635	485,400
CAPITAL OUTLAY					
454	542100 CO-MACHINERY	31,888	-	-	-
TOTAL CAPITAL OUTLAY		31,888	-	-	-
TOTAL PARKS & RECREATION DEPARTMENT		\$ 1,252,788	\$ 1,347,665	\$ 1,349,560	\$ 1,321,234

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
PERSONAL SERVICES					
458	511100 REGULAR EMPLOYEES SALARIES	\$ 50,672	\$ 52,553	\$ 42,881	\$ -
458	511700 LONGEVITY PAY	300	-	-	-
458	512100 GROUP INSURANCE	31,550	29,170	28,615	-
458	512200 FICA CONTRIBUTIONS	3,935	4,218	3,208	-
458	512400 RETIREMENT CONTRIBUTIONS	2,515	3,957	692	-
TOTAL PERSONAL SERVICES		88,972	89,898	75,396	-
PURCHASED SERVICES					
458	521210 CONSULTING	2,018	2,500	-	-
458	522250 R&M-VEHICLES	-	250	-	-
458	522320 RENTAL OF EQUIPMENT & VEHICLES	2,863	6,000	1,248	-
458	523201 COMM.-TELEPHONE	845	1,000	461	-
458	523220 COMM.-POSTAGE	-	50	-	-
458	523300 ADVERTISING	-	25	-	-
458	523500 TRAVEL	-	250	-	-
458	523670 BANK TRANSACTION FEES	21	20	20	-
458	523700 EDUCATION AND TRAINING	-	1,500	-	-
458	523800 LICENSES	2,757	10,000	-	-
458	523906 FLYOVER	24,517	24,517	24,517	-
TOTAL PURCHASED SERVICES		33,021	46,112	26,246	-
SUPPLIES					
458	531101 OFFICE SUPPLIES	73	500	62	-
458	531104 Printer Supplies	124	500	61	-
458	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	250	-	-
458	531600 SMALL EQUIPMENT	-	2,000	-	-
458	531604 SUBSCRIPTION SOFTWARE	-	-	16,170	-
458	531700 OTHER SUPPLIES	-	-	300	-
TOTAL SUPPLIES		197	3,250	16,593	-
TOTAL GEOGRAPHIC INFORMATION SYSTEM OFFICE		\$ 122,190	\$ 139,260	\$ 118,235	\$ -



Voluntary Action Center Improvements



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 4th event, Christmas Parade, and the Springfest event. The County provides this association with funding for the annual July 4th 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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
SUMMARY OF EXPENDITURES				
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	14,000	14,000	-
Meals on Wheels	3,276	3,276	3,276	3,300
DFACS	44,563	44,563	44,563	44,563
Calhoun Recreation	496,678	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	295,925	295,925	317,920
Georgia Forestry Commission	10,842	10,842	10,842	10,842
Airport Authority	168,000	168,000	168,000	172,000
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	103,105	118,610	118,610	160,000
TOTAL EXPENDITURES	\$ 1,650,520	\$ 1,669,647	\$ 1,669,647	\$ 1,723,056





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.

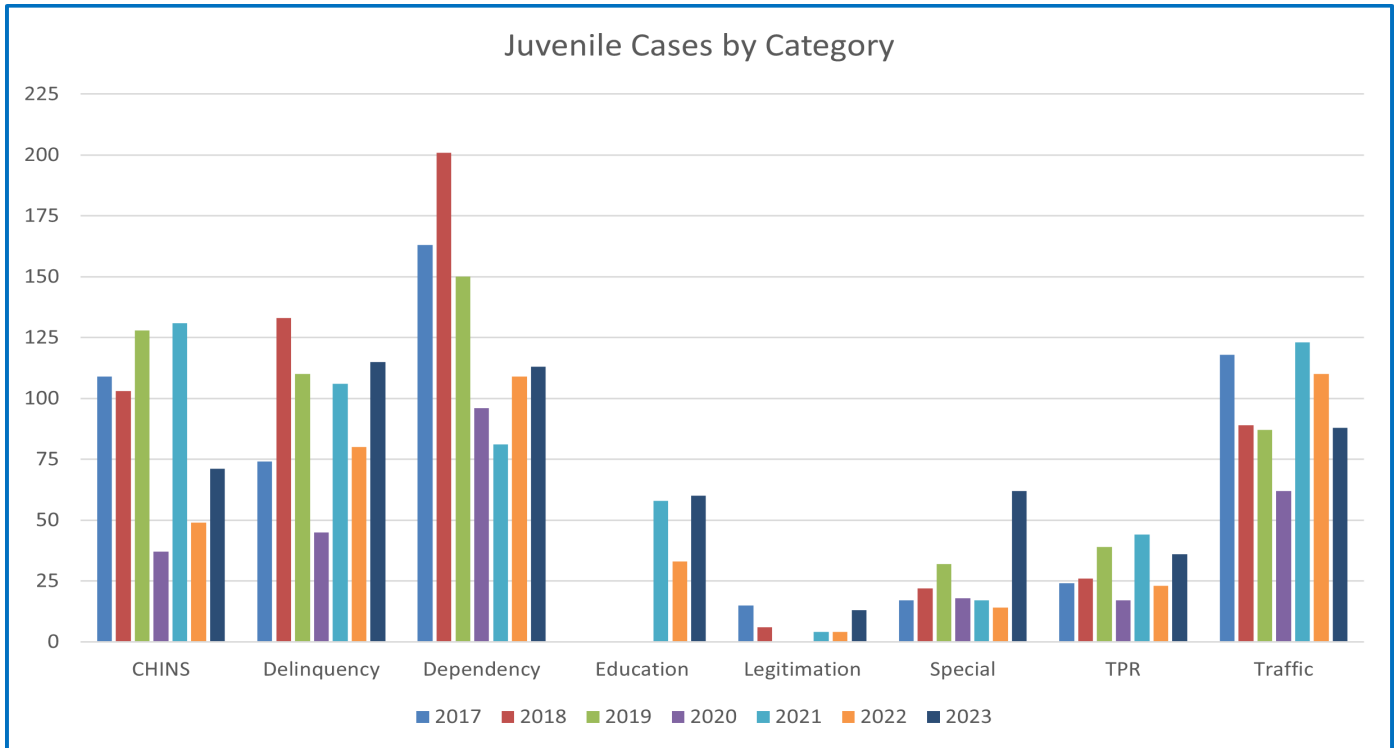
American Rescue Plan Fund (230) – This fund is used to account for funds disbursed by the Federal Government in response to the Covid-19 pandemic which are legally restricted for purposes approved by the Department of the Treasury.

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
FINES & FORFEITURES					
201 351150	JUVENILE	\$ 8,037	\$ 7,000	\$ 7,000	\$ 7,000
TOTAL FINES & FORFEITURES		8,037	7,000	7,000	7,000
INVESTMENT INCOME					
201 361000	INTEREST REVENUES	694	300	300	800
TOTAL INVESTMENT INCOME		694	300	300	800
USE OF RESERVES					
201 391001	TRANSFER IN - GENERAL FUND	15,000	-	-	-
201 391999	TRANSFER IN -FUND BALANCE	-	-	-	-
TOTAL USE OF RESERVES		15,000	-	-	-
TOTAL REVENUES		23,731	7,300	7,300	7,800
EXPENDITURES					
PURCHASED SERVICES					
201 523670	BANK TRANSACTION FEES	9	7	7	18
201 523907	PROBATION SERVICES - TREATMENT	-	6,000	6,000	5,000
TOTAL PURCHASED SERVICES		9	6,007	6,007	5,018
OTHER FINANCING USES					
201 611999	TRANSFER OUT - TO FUND BALANCE	-	1,293	1,293	2,782
TOTAL OTHER FINANCING USES		-	1,293	1,293	2,782
TOTAL EXPENDITURES		9	7,300	7,300	7,800
CHANGE IN NET POSITION		\$ 23,722	\$ -	\$ -	-

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
FINES & FORFEITURES					
202 351941	DRUG ABUSE TRTMT-SUPERIOR C	\$ 26,670	\$ 20,000	\$ 21,200	28,000
202 351942	DRUG ABUSE TRTMT-CITY CALHOUN	2,227	2,000	2,000	1,500
202 351943	DRUG ABUSE TRTMT- PROBATE CT	9,459	10,000	10,000	11,000
202 351945	DRUG ABUSE TRTMT-RESACA	1,215	700	700	600
202 351946	DRUG ABUSE TRTMT-JUVENILE CT	8	-	-	-
202 351947	DRUG ABUSE TRTMT-FAIRMOUNT	846	500	500	500
TOTAL FINES & FORFEITURES		40,425	33,200	34,400	41,600
INVESTMENT INCOME					
202 361000	INTEREST REVENUES	3,580	1,800	1,800	3,000
TOTAL INVESTMENT INCOME		3,580	1,800	1,800	3,000
OTHER FINANCING SOURCES					
202 391001	OPERATING TRANSFER IN-GEN FUND	79,882	71,050	-	38,975
202 391100	OPERATING TRANSFER IN-OTHER	-	-	71,050	38,975
TOTAL OTHER FINANCING SOURCES		79,882	71,050	71,050	77,950
TOTAL REVENUES		123,887	106,050	107,250	122,550
EXPENDITURES					
PURCHASED SERVICES					
202 521215	COUNSELING	92,237	105,000	105,000	120,000
202 523670	BANK TRANSACTION FEES	53	50	50	50
TOTAL PURCHASED SERVICES		92,290	105,050	105,050	120,050
SUPPLIES					
202 531110	OPERATIONAL SUPPLIES	471	1,000	1,000	500
TOTAL SUPPLIES		471	1,000	1,000	500
OTHER FINANCING USES					
202 611019	OPERATING TRANSFER TO GEN FUND	-	-	1,200	2,000
TOTAL OTHER FINANCING USES		-	-	1,200	2,000
TOTAL EXPENDITURES		92,761	106,050	107,250	122,550
CHANGE IN NET POSITION		\$ 31,126	\$ -	\$ -	-

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
FINES & FORFEITURES					
203 351951	VICTIM ASSIST- SUPERIOR COURT	\$ 9,850	\$ 6,500	\$ 6,500	\$ 9,500
203 351952	VICTIM ASSIST-CITY CALHOUN	13,213	12,000	12,000	12,000
203 351953	VICTIM ASSIST-PROBATE COURT	29,250	27,000	27,000	29,000
203 351954	VICTIM ASSIST-MAGISTRATE COURT	128	75	75	100
203 351955	VICTIM ASSISTANCE - JUVENILE COURT	438	300	300	300
203 351956 080	VICTIM ASSIST-FAIRMOUNT	1,508	1,800	1,800	1,800
203 351958	VICTIM ASSIST-CITY OF RESACA	2,133	2,000	2,000	2,000
TOTAL FINES & FORFEITURES		56,520	49,675	49,675	54,700
INVESTMENT INCOME					
203 361000	INTEREST REVENUES	545	400	400	350
TOTAL INVESTMENT INCOME		545	400	400	350
OTHER FINANCING SOURCES					
203 391001	OPERATING TRANSFER IN-GEN FUND	40,500	111,128	113,927	110,552
TOTAL OTHER FINANCING SOURCES		40,500	111,128	113,927	110,552
USE OF RESERVES					
203 391999	TRANSFER IN-FUND BALANCE	-	-	-	-
TOTAL USE OF RESERVES		-	-	-	-
TOTAL REVENUES		\$ 97,565	\$ 161,203	\$ 164,002	\$ 165,602

VICTIM - WITNESS ASSISTANCE FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
PERSONAL SERVICES					
203	511100 REGULAR EMPLOYEES SALARIES	\$ 74,145	\$ 84,274	\$ 86,874	\$ 91,497
203	511400 VACATION PAY	682	-	-	-
203	511500 SICK PAY	819	-	-	-
203	511600 HOLIDAY PAY	2,547	-	-	-
203	511700 LONGEVITY PAY	90	-	-	-
203	511900 OTHER PAY	-	-	-	-
203	512100 GROUP INSURANCE	32,321	58,341	58,341	59,078
203	512200 FICA CONTRIBUTIONS	5,842	6,722	6,921	6,998
203	512400 RETIREMENT CONTRIBUTIONS	-	5,791	1,670	1,804
TOTAL PERSONAL SERVICES		116,446	155,128	153,806	159,377
PURCHASED SERVICES					
203	523300 ADVERTISING	-	450	450	450
203	523400 PRINTING & BINDING	317	300	300	300
203	523500 TRAVEL	-	1,200	1,200	1,200
203	523602 WITNESS FEES	281	1,000	1,000	1,000
203	523670 BANK TRANSACTION FEES	8	75	75	75
203	523700 EDUCATION AND TRAINING	-	950	950	950
TOTAL PURCHASED SERVICES		606	3,975	3,975	3,975
SUPPLIES					
203	531101 OFFICE SUPPLIES	1,163	1,200	257	1,200
203	531104 PRINTER SUPPLIES	-	-	103	150
203	531600 SMALL EQUIPMENT	4,585	500	1,340	500
203	531700 OTHER SUPPLIES	68	400	400	400
TOTAL SUPPLIES		5,816	2,100	2,100	2,250
OTHER FINANCING USES					
203	611019 OPERATING TRANSFER TO GEN FUND	-	-	4,121	-
TOTAL OTHER FINANCING USES		-	-	4,121	-
TOTAL EXPENDITURES		122,868	161,203	164,002	165,602
CHANGE IN NET POSITION		\$ (25,303)	\$ -	\$ -	\$ -

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.



Doug Ralston, Fire Chief



Gordon County Fire Station 1

FIRE FUND

REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
TAXES					
207 316200	INSURANCE PREMIUM	\$ 3,027,121	\$ 2,844,000	\$ 2,844,000	\$ 3,232,000
TOTAL TAXES		3,027,121	2,844,000	2,844,000	3,232,000
LICENSES & PERMITS					
207 321401	BUSINESS LICENSE- GENERAL	50,508	45,000	45,000	40,000
207 321700	OTHER BUSINESS LICENSE/PERMITS	202,898	60,000	60,000	10,000
TOTAL LICENSES & PERMITS		253,406	105,000	105,000	50,000
INTERGOVERNMENTAL					
207 334132	GDOT SAFETY GRANT	-	-	8,500	-
TOTAL INTERGOVERNMENTAL		-	-	8,500	-
CHARGES FOR SERVICES					
207 341400	PRINTING & DUPLICATING SERVICES	2	-	-	-
TOTAL CHARGES FOR SERVICES		2	-	-	-
INVESTMENT INCOME					
207 361000	INTEREST REVENUES	126,826	75,000	75,000	90,000
207 361050	INTEREST REVENUES-INVESTMENTS	1,263	-	-	30,000
207 363000	UNREALIZED GAIN OR LOSS-INVESTMENTS	(18,303)	-	-	-
TOTAL INVESTMENT INCOME		109,786	75,000	75,000	120,000
CONTRIBUTIONS					
207 370010	MISCELLANEOUS	1,550	-	-	-
TOTAL CONTRIBUTIONS		1,550	-	-	-
OTHER FINANCING SOURCES					
207 391001	OPERATING TRANSFER IN-GEN FUND	2,696,884	2,015,107	2,141,428	2,505,164
207 392200	COMPENSATION FOR LOSS OF GFA	100,000	-	6,800	-
TOTAL OTHER FINANCING SOURCES		2,796,884	2,015,107	2,148,228	2,505,164
USE OF RESERVES					
207 391999	TRANSFER IN-FUND BALANCE	-	1,000,000	1,000,000	808,684
TOTAL USE OF RESERVES		-	1,000,000	1,000,000	808,684
TOTAL REVENUES		6,188,749	6,039,107	6,180,728	6,715,848

FIRE FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
PERSONAL SERVICES					
460	511100 REGULAR EMPLOYEES SALARIES	2,124,461	2,885,084	2,978,512	3,535,703
460	511300 OVERTIME	299,108	301,895	308,403	317,312
460	511400 VACATION PAY	122,606	-	-	-
460	511500 SICK PAY	40,461	-	-	-
460	511600 HOLIDAY PAY	107,378	-	-	-
460	511700 LONGEVITY PAY	8,160	-	-	-
460	511800 BEREAVEMENT	4,761	-	-	-
460	512100 GROUP INSURANCE	1,187,468	1,461,745	1,461,745	1,598,390
460	512200 FICA CONTRIBUTIONS	209,087	241,592	249,237	294,756
460	512400 RETIREMENT CONTRIBUTIONS	118,712	219,481	87,932	88,619
TOTAL PERSONAL SERVICES		4,222,202	5,109,797	5,085,829	5,834,780
PURCHASED SERVICES					
460	521307 OTHER TECHNICAL SERVICES	13,210	33,600	8,775	4,000
460	522110 DISPOSAL	3,936	3,700	3,985	4,720
460	522201 R&M-SITE IMPROVEMENTS	-	-	2,470	3,000
460	522210 R&M-BUILDINGS	51,977	70,000	60,000	60,000
460	522220 R&M-INFRASTRUCTURE	10,300	-	-	-
460	522230 R&M-MACHINERY	40,528	40,000	41,000	40,000
460	522250 R&M-VEHICLES	110,709	78,000	106,250	90,000
460	522290 EXTERMINATING	1,700	2,000	2,000	2,000
460	522320 RENTAL OF EQUIPMENT & VEHICLES	3,106	5,000	2,530	2,000
460	523019 TOWING SERVICES	4,525	4,000	4,000	4,000
460	523201 COMM.-TELEPHONE	25,196	27,000	27,000	16,000
460	523210 COMM-INTERNET	25,030	26,410	26,410	30,000
460	523213 TV	1,876	1,800	3,150	3,500
460	523220 COMM.-POSTAGE	287	500	500	500
460	523500 TRAVEL	2,673	7,800	7,800	6,000
460	523570 HIGHWAY IMPACT FEES	9,700	2,000	1,650	2,000
460	523601 DUES	3,839	3,500	3,500	3,500
460	523670 BANK TRANSACTION FEES	1,901	2,000	1,365	1,500
460	523700 EDUCATION AND TRAINING	8,183	15,000	15,000	15,000
TOTAL PURCHASED SERVICES		318,676	322,310	317,385	287,720

FIRE FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
SUPPLIES					
460	531101 OFFICE SUPPLIES	904	2,000	2,000	2,000
460	531104 PRINTER SUPPLIES	648	1,000	1,000	1,000
460	531105 R&M BLDG SUPPLIES	-	-	5,000	6,000
460	531110 OPERATIONAL SUPPLIES	31,477	30,000	27,675	25,000
460	531136 EDUCATIONAL MATERIALS	2,671	6,000	6,000	6,000
460	531140 JANITORIAL SUPPLIES	13,287	12,000	14,000	17,000
460	531150 AUTOMOTIVE/MACHINERY SUPPLIES	5,879	13,000	13,000	15,000
460	531151 TIRES AND TUBES	9,864	-	-	-
460	531210 WATER/SEWER	17,643	19,000	19,000	19,000
460	531220 NATURAL GAS	18,969	22,000	22,000	22,000
460	531230 ELECTRICITY	51,941	55,000	55,000	58,000
460	531240 BOTTLED GAS	4,957	8,500	8,500	6,500
460	531270 GASOLINE/DIESEL	86,048	80,000	80,000	80,000
460	531400 BOOKS AND PERIODICALS	2,292	3,000	3,000	3,000
460	531600 SMALL EQUIPMENT	156,013	181,000	159,762	170,000
460	531604 SUBSCRIPTION SOFTWARE	-	-	34,438	40,500
460	531700 OTHER SUPPLIES	19,754	40,000	34,850	40,000
460	531701 UNIFORMS	27,696	35,100	31,100	38,540
460	531702 SHOES/BOOTS	8,922	8,100	10,100	12,000
460	531703 SPECIAL GEAR	56,330	66,300	65,600	40,000
460	531703 AWARDS	1,743	-	3,400	500
TOTAL SUPPLIES		517,038	582,000	595,425	602,040
CAPITAL OUTLAY					
460	541400 C.O.-INFRASTRUCTURE	23,900	25,000	31,800	25,000
460	541400 C.O.-MACHINERY	76,374	-	-	-
460	543100 C.O.-INTANGIBLES	8,748	-	-	-
TOTAL CAPITAL OUTLAY		109,022	25,000	31,800	25,000
DEPRECIATION & AMORTIZATION					
460	562001 AMORTIZATION - INVESTMENTS	-	-	-	(33,692)
TOTAL DEPRECIATION & AMORTIZATION					(33,692)
DEBT SERVICE					
460	581204 1PRINCIPAL - CAPITAL LEASE	2,972	-	-	-
TOTAL DEBT SERVICE		2,972			
OTHER FINANCING USES					
207	611019 OPERATING TRANSFER TO GEN FUND	6,800	-	150,289	-
TOTAL DEBT SERVICE		6,800		150,289	
TOTAL EXPENDITURES		5,176,710	6,039,107	6,180,728	6,715,848
CHANGE IN NET POSITION		\$ 1,012,039	\$ -	\$ -	\$ -

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
FINES & FORFEITURES					
208 351910	JAIL MAINTENANCE FEES	\$ 107,650	\$ 85,000	\$ 85,000	\$ 108,000
TOTAL FINES & FORFEITURES		107,650	85,000	85,000	108,000
INVESTMENT INCOME					
208 361000	INTEREST REVENUES	2,974	1,500	1,500	2,040
TOTAL INVESTMENT INCOME		2,974	1,500	1,500	2,040
TOTAL REVENUES		110,624	86,500	86,500	110,040
EXPENDITURES					
PURCHASED SERVICES					
208 523670	BANK TRANSACTION FEES	43	-	-	40
TOTAL PURCHASED SERVICES		43	-	-	40
OTHER FINANCING USES					
208 611019	OPERATING TRANSFER TO GEN FUND	80,027	86,500	86,500	110,000
TOTAL OTHER FINANCING USES		80,027	86,500	86,500	110,000
TOTAL EXPENDITURES		80,070	86,500	86,500	110,040
CHANGE IN NET POSITION		\$ 30,554	\$ -	\$ -	-

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
INTERGOVERNMENTAL					
210 331353	U.S. SECRET SERVICE GRANT	\$ 3,000	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL		3,000	-	-	-
FINES & FORFEITURES					
210 351175	CONDEMNATION-FINES & FORF.	127,320	50,000	50,000	20,000
210 351177	SALE OF SEIZED PROPERTY	29,694	-	-	22,000
TOTAL FINES & FORFEITURES		157,014	50,000	50,000	42,000
INVESTMENT INCOME					
210 361000	INTEREST REVENUES	62	50	50	50
TOTAL INVESTMENT INCOME		62	50	50	50
TOTAL REVENUES		160,076	50,050	50,050	42,050
EXPENDITURES					
PURCHASED SERVICES					
210 521301	COURT REPORTING	-	150	150	-
210 522201	R&M-SITE IMPROVEMENTS	59,500	-	-	7,000
210 522230	R&M-MACHINERY	-	1,500	1,500	-
210 522250	R&M-VEHICLES	8,381	4,800	4,800	8,050
210 523061	DISTRICT ATTORNEY'S OFFICE	8,065	4,000	4,000	2,000
210 523063	SEIZURE REIMBURSEMENT	-	2,000	2,000	8,000
210 523065	PURCHASED INFORMATION / EVIDENCE	58,172	12,000	12,000	5,000
210 523700	EDUCATION & TRAINING	-	-	-	1,000
TOTAL PURCHASED SERVICES		134,118	24,450	24,450	31,050
SUPPLIES					
210 531101	OFFICE SUPPLIES	-	2,000	2,000	-
210 531110	OPERATIONAL SUPPLIES	602	8,600	8,600	5,000
210 531600	SMALL EQUIPMENT	16,005	15,000	15,000	6,000
TOTAL SUPPLIES		16,607	25,600	25,600	11,000
TOTAL EXPENDITURES		150,725	50,050	50,050	42,050
CHANGE IN NET POSITION		\$ 9,351	\$ -	\$ -	\$ -

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
FINES & FORFEITURES					
213 351920	OPIOID PAYMENTS	\$ 120,426	\$ -	\$ 28,117	\$ 37,349
TOTAL FINES & FORFEITURES		120,426	-	28,117	37,349
OTHER FINANCING SOURCES					
213 391999	TRANSFER IN-FUND BALANCE	-	-	42,933	1,626
TOTAL OTHER FINANCING SOURCES		-	-	42,933	1,626
TOTAL REVENUES		120,426	-	71,050	38,975
EXPENDITURES					
OTHER FINANCING USES					
213 611032	TRANSFER OUT-DRUG ABUSE FUND	-	-	71,050	38,975
TOTAL PURCHASED SERVICES		-	-	71,050	38,975
TOTAL EXPENDITURES		-	-	71,050	38,975
CHANGE IN NET POSITION		\$ 120,426	\$ -	\$ -	-



Gordon County 911 Center



E-911 FUND

FUND PROFILE

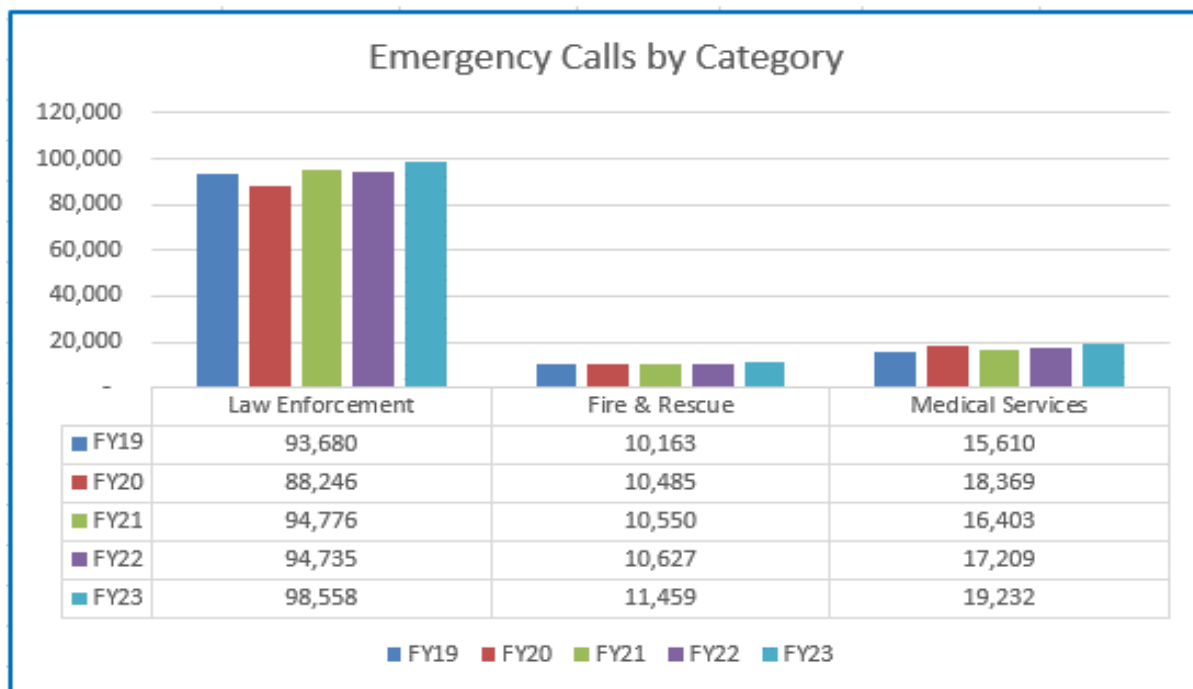
The E-911 Special Revenue Fund receives revenues from a monthly \$1.50 surcharge placed on all wired telephones in the County, a monthly \$1.50 surcharge placed on all wireless telephones in the County (Phase I and II), and a monthly \$1.50 surcharge placed on all VOIP telephones. These proceeds are 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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
CHARGES FOR SERVICES					
215 341400	PRINTING & DUPLICATING SERVICES	\$ 312	\$ 300	\$ 300	\$ 200
215 342500	E-911 CHARGES	897,953	895,000	895,000	915,000
215 342507	E-911 WIRELESS CHARGES	234,932	240,000	240,000	208,000
TOTAL CHARGES FOR SERVICES		1,133,197	1,135,300	1,135,300	1,123,200
INVESTMENT INCOME					
215 361000	INTEREST REVENUES	19,689	9,000	9,000	19,000
TOTAL INVESTMENT INCOME		19,689	9,000	9,000	19,000
OTHER INCOME					
215 370008	CONTRIBUTIONS-911 DISPATCH	75,000	75,000	75,000	75,000
215 370010	CONTRIBUTIONS-VARIOUS	800	-	-	-
TOTAL OTHER INCOME		75,800	75,000	75,000	75,000
OTHER FINANCING SOURCES					
215 391001	OPERATING TRANSFER IN-GEN FUND	1,070,582	841,667	877,541	1,003,551
215 391999	TRANSFER IN-FUND BALANCE	-	267,137	267,137	273,983
TOTAL OTHER FINANCING SOURCES		1,070,582	1,108,804	1,144,678	1,277,534
TOTAL REVENUES		2,299,268	2,328,104	2,363,978	2,494,734



E-911 FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
PERSONAL SERVICES					
445	511100 REGULAR EMPLOYEES SALARIES	815,189	995,358	1,023,240	1,117,604
445	511300 OVERTIME	241,766	257,500	262,943	285,121
445	511400 VACATION PAY	51,796	-	-	-
445	511500 SICK PAY	26,036	-	-	-
445	511600 HOLIDAY PAY	39,582	-	-	-
445	511700 LONGEVITY PAY	2,550	-	-	-
445	511800 BEREAVEMENT	2,737	-	-	-
445	512100 GROUP INSURANCE	518,118	575,640	575,640	578,990
445	512200 FICA CONTRIBUTIONS	89,647	99,608	102,157	100,843
445	512400 RETIREMENT CONTRIBUTIONS	30,301	75,058	28,643	30,324
TOTAL PERSONAL SERVICES		1,817,722	2,003,164	1,992,623	2,112,882
PURCHASED SERVICES					
445	521210 CONSULTING	2,500	-	-	-
445	522110 DISPOSAL	620	480	480	480
445	522210 R&M-BUILDINGS	5,380	4,000	4,700	3,764
445	522230 R&M-MACHINERY	47,557	55,000	53,607	50,000
445	522270 R&M-COMPUTERS	2,047	2,000	1,500	-
445	522320 RENTAL OF EQUIPMENT & VEHICLES	1,833	3,000	2,000	2,000
445	522325 CAD LEASE & MAINTENANCE	104,283	107,000	107,000	147,000
445	523201 COMM.-TELEPHONE	67,970	107,226	27,226	17,500
445	523202 COMM.-TELEPHONE ADMIN FEES	2,238	2,000	3,200	1,200
445	523210 COMM.-INTERNET	4,233	4,234	4,234	4,500
445	523300 ADVERTISING	220	400	400	250
445	523500 TRAVEL	3,225	6,000	4,800	6,000
445	523601 DUES	200	200	208	208
445	523670 BANK TRANSACTION FEES	311	300	300	350
445	523700 EDUCATION AND TRAINING	3,609	8,000	5,959	8,000
TOTAL PURCHASED SERVICES		246,226	299,840	215,614	241,252
SUPPLIES					
445	531101 OFFICE SUPPLIES	4,990	4,200	872	1,000
445	531104 PRINTER SUPPLIES	-	800	1,300	1,400
445	531110 OPERATIONAL SUPPLIES	593	-	-	-
445	531140 JANITORIAL SUPPLIES	309	-	2,500	3,500
445	531210 WATER/SEWER	293	900	900	900
445	531220 NATURAL GAS	671	800	800	800
445	531230 ELECTRICITY	16,697	16,000	16,000	16,000
445	531270 GASOLINE/DIESEL	114	200	200	200
445	531600 SMALL EQUIP	3,485	-	693	5,400
445	531604 SUBSCRIPTION SOFTWARE	-	-	82,000	109,200
445	531700 OTHER SUPPLIES	1,579	-	1,696	-
445	531701 UNIFORMS	1,958	2,200	1,900	2,200
445	531707 AWARDS	244	-	465	-
TOTAL SUPPLIES		30,933	25,100	109,326	140,600

E-911 FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
CAPITAL OUTLAY					
445 542100	C.O.-MACHINERY	23,886	-	-	-
TOTAL CAPITAL OUTLAY		23,886	-	-	-
OTHER FINANCING USES					
215 611019	OPERATING TRANSFER TO GEN FUND	7,800	-	46,415	-
TOTAL OTHER FINANCING USES		7,800	-	46,415	-
TOTAL EXPENDITURES		2,126,567	2,328,104	2,363,978	2,494,734
CHANGE IN NET POSITION		\$ 172,701	\$ -	\$ -	-

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
INTERGOVERNMENTAL					
230 332300	ARPA	2,761,028	-	746,418	5,971,668
TOTAL INTERGOVERNMENTAL		2,761,028	-	746,418	5,971,668
INVESTMENT INCOME					
230 361000	INTEREST REVENUES	288,485	240,000	240,000	10,000
230 361050	INTEREST REVENUE-INVESTMENTS	3,913	-	-	33,125
230 363000	UNREALIZED GAIN OR LOSS-INVESTMENTS	(28,554)	-	-	-
TOTAL INVESTMENT INCOME		263,844	240,000	240,000	43,125
USE OF RESERVES					
230 391999	TRANSFER IN-FUND BALANCE	-	-	-	166,192
TOTAL USE OF RESERVES		-	-	-	166,192
TOTAL REVENUES		3,024,872	240,000	986,418	6,180,985
EXPENDITURES					
PERSONAL SERVICES					
230 511111	PREMIUM PAY	1,563,250	-	-	-
230 512200	FICA CONTRIBUTIONS	119,589	-	-	-
TOTAL PERSONAL SERVICES		1,682,839	-	-	-
PURCHASED SERVICES					
230 521307 36	OTHER TECHNICAL SERVICES	131,322	100,000	100,000	-
230 523670	BANK TRANSACTION FEES	4,341	-	-	200
TOTAL PURCHASED SERVICES		135,663	100,000	100,000	200
SUPPLIES					
230 531600 37	SMALL EQUIPMENT	7,745	-	-	-
TOTAL SUPPLIES		7,745	-	-	-
CAPITAL OUTLAY					
230 541100 38	C.O.-SITES	-	78,900	157,800	-
230 541300 39	C.O.-SITES	933,740	-	667,518	-
230 541400	C.O. INFRASTRUCTURE	-	-	-	6,301,515
TOTAL CAPITAL OUTLAY		933,740	78,900	825,318	6,301,515
DEPRECIATION & AMORTIZATION					
230 562001	AMORTIZATION - INVESTMENTS	-	-	-	(120,730)
TOTAL DEPRECIATION & AMORTIZATION		-	-	-	(120,730)
OTHER FINANCING USES					
230 611023	OPERATING TRANSFERS-CHERT FUND	5,383	-	-	-
230 611999	TRANSFER OUT - FUND BALANCE	-	61,100	61,100	-
TOTAL OTHER FINANCING USES		5,383	61,100	61,100	-
TOTAL EXPENDITURES		2,765,370	240,000	986,418	6,180,985
CHANGE IN NET POSITION		\$ 259,502	\$ -	\$ -	\$ -

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
TAXES					
275 314100	HOTEL/MOTEL TAX	\$ 149,115	\$ 125,000	\$ 125,000	\$ 125,000
TOTAL TAXES		149,115	125,000	125,000	125,000
TOTAL REVENUES		149,115	125,000	125,000	125,000
EXPENDITURES					
PURCHASED SERVICES					
275 572017	DEV AUTH-HOTEL/MOTEL TAX	37,279	31,250	31,250	46,875
275 572021	CHAMBER OF COMM-HOTEL/MOTEL TAX	111,836	93,750	93,750	78,125
TOTAL PURCHASED SERVICES		149,115	125,000	125,000	125,000
TOTAL EXPENDITURES		149,115	125,000	125,000	125,000
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -



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

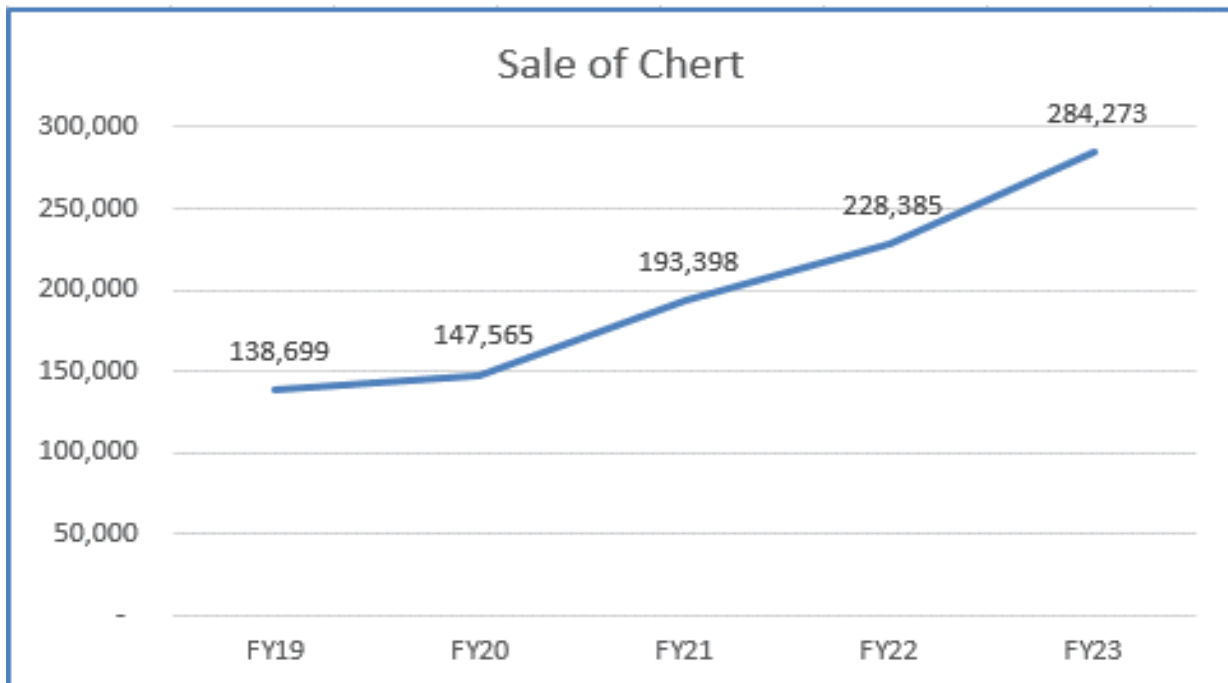


Gordon County Solid Waste Facility

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.



CHERT FUND

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
CHARGES FOR SERVICES					
501 341390	OTHER	\$ 629	\$ 300	\$ 300	\$ 300
501 343902	SALE OF CHERT	284,273	285,600	285,600	560,000
TOTAL CHARGES FOR SERVICES		284,902	285,900	285,900	560,300
INVESTMENT INCOME					
501 361000	INTEREST REVENUES	10,208	6,000	6,000	10,000
TOTAL INVESTMENT INCOME		10,208	6,000	6,000	10,000
OTHER FINANCING SOURCES					
501 391001	TRANSFER IN - GENERAL FUND	-	75,000	75,000	180,000
501 391006	OPERATING TRANSFER IN-ARPA FUND	5,383	-	-	-
TOTAL OTHER FINANCING SOURCES		5,383	75,000	75,000	180,000
USE OF RESERVES					
501 391999	TRANSFER IN - FUND BALANCE	-	11,195	11,695	-
TOTAL USE OF RESERVES		-	11,195	11,695	-
TOTAL REVENUES		300,493	378,095	378,595	750,300
EXPENDITURES					
PERSONAL SERVICES					
448 511100	REGULAR EMPLOYEES SALARIES	38,970	101,214	101,214	107,612
448 511300	OVERTIME	-	-	-	512
448 511400	VACATION PAY	2,462	-	-	-
448 511500	SICK PAY	633	-	-	-
448 511600	HOLIDAY PAY	1,659	-	-	-
448 511700	LONGEVITY PAY	345	-	-	-
448 511800	BEREAVEMENT	114	-	-	-
448 512100	GROUP INSURANCE	32,219	61,279	61,279	68,826
448 512200	FICA CONTRIBUTIONS	3,279	8,164	8,164	8,270
448 512400	RETIREMENT CONTRIBUTIONS	2,165	7,618	2,339	2,487
501 511100	REGULAR EMPLOYEES SALARIES	5,000	-	-	-
501 512200	FICA CONTRIBUTIONS	383	-	-	-
TOTAL PERSONAL SERVICES		87,229	178,275	172,996	187,707

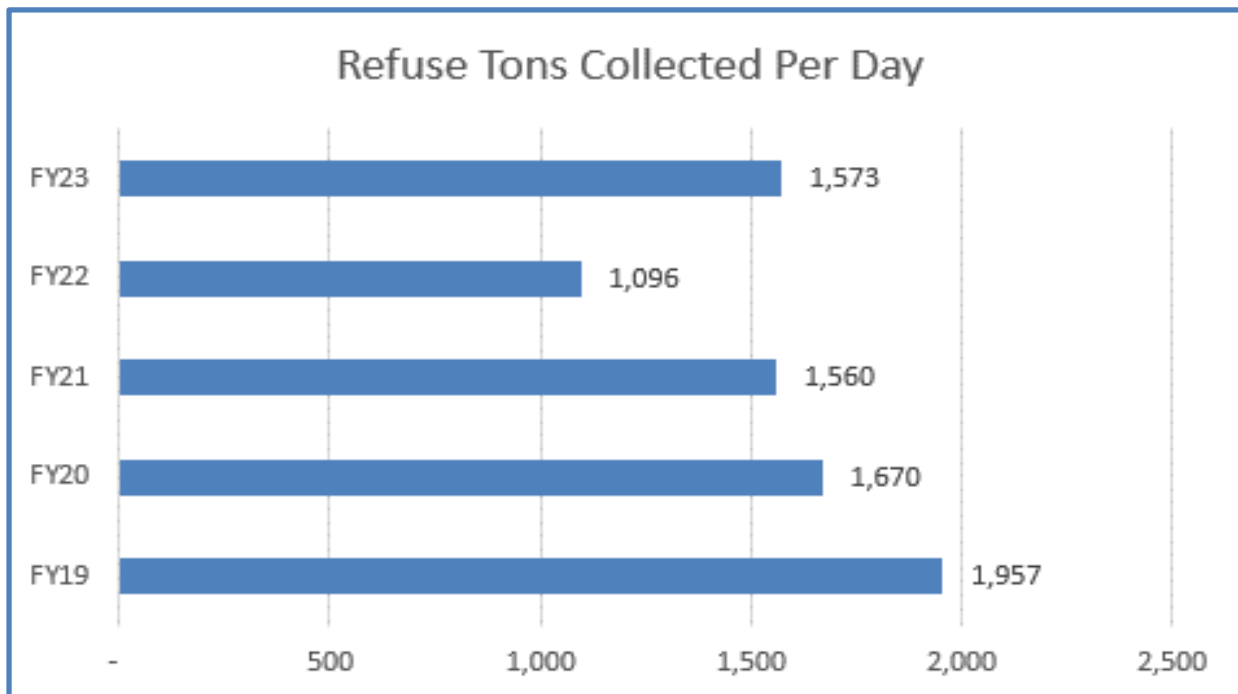
CHERT FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
PURCHASED SERVICES					
448 521230	ENGINEERING	1,816	10,000	8,200	-
448 521307	OTHER TECHNICAL SERVICES	532	1,000	1,000	1,000
448 522201	R&M-SITE IMPROVEMENTS	-	-	1,800	1,800
448 522210	R&M-BUILDINGS	1,892	1,250	1,250	1,250
448 522230	R&M-MACHINERY	94,318	75,000	70,000	68,000
448 522250	R&M-VEHICLES	5,792	6,750	3,834	5,800
448 523201	COMM.-TELEPHONE	2,419	3,640	3,640	950
448 523210	COMM.-INTERNET	1,016	1,210	1,210	1,300
448 523400	PRINTING AND BINDING	-	400	400	400
448 523670	BANK TRANSACTION FEES	151	170	170	170
448 523700	EDUCATION & TRAINING	-	-	4,000	-
TOTAL PURCHASED SERVICES		107,936	99,420	95,504	80,670
SUPPLIES					
448 531105	BUILDING SUPPLIES	645	1,250	1,250	1,250
448 531110	OPERATIONAL SUPPLIES	99	2,500	2,406	2,500
448 531150	AUTOMOTIVE/MACHINERY SUPPLIES	36	2,000	5,916	12,710
448 531151	TIRES AND TUBES	384	-	-	-
448 531155	MOTOR OIL	986	3,000	3,000	500
448 531210	WATER/SEWER	2,906	3,150	3,150	3,200
448 531230	ELECTRICITY	3,870	4,000	4,000	4,800
448 531270	GASOLINE/DIESEL	18,176	28,000	28,000	34,000
448 531600	SMALL EQUIPMENT	-	500	500	500
448 531701	UNIFORMS	-	350	794	700
448 531702	SHOES/BOOTS	425	150	300	300
448 531703	SPECIAL GEAR	-	500	500	500
TOTAL SUPPLIES		27,527	45,400	49,816	60,960
DEPRECIATION					
448 561000	DEPRECIATION	55,241	55,000	55,000	55,300
TOTAL DEPRECIATION		55,241	55,000	55,000	55,300
OTHER FINANCING USES					
501 611019	OPERATING TRANSFER TO GEN FUND	-	-	5,279	-
501 611999	TRANSFER OUT-FUND BALANCE	-	-	-	365,663
TOTAL OTHER FINANCING USES		-	-	5,279	365,663
TOTAL EXPENDITURES		277,933	378,095	378,595	750,300
CHANGE IN NET POSITION		\$ 22,560	\$ -	\$ -	\$ -

SOLID WASTE MANAGEMENT FUND

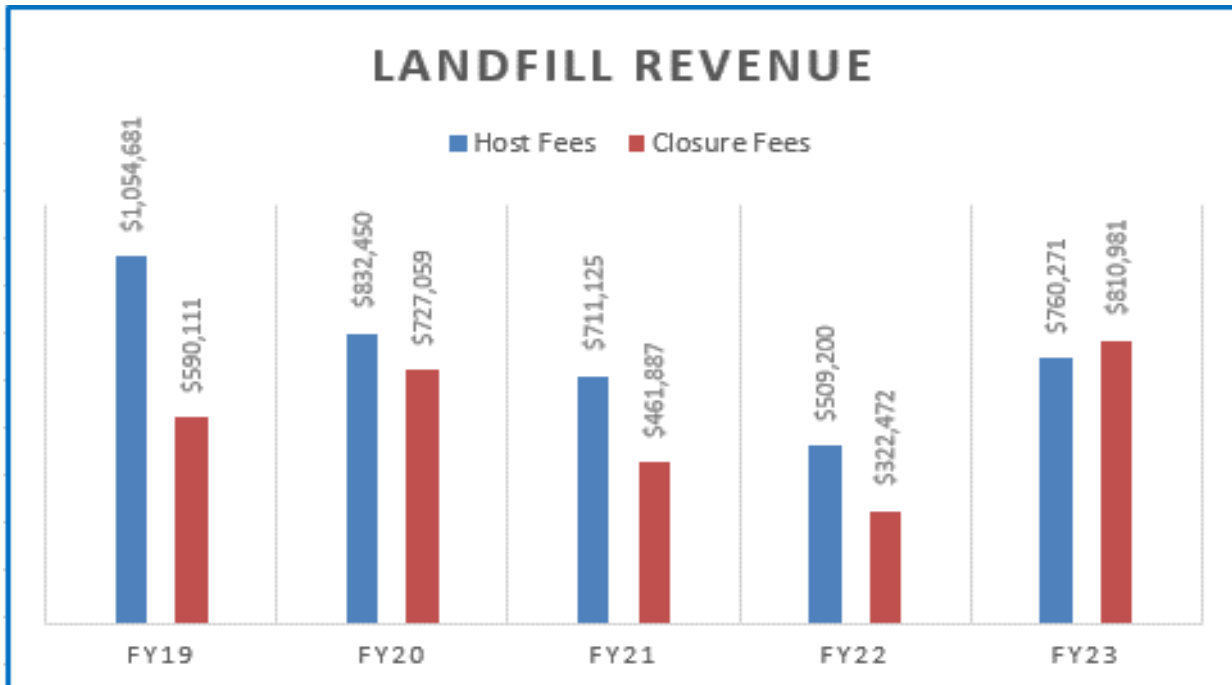
FUND PROFILE

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
CHARGES FOR SERVICES					
540 344160	HOST FEES-SANTEK	\$ 760,271	\$ 700,000	\$ 700,000	\$ 875,000
540 344162	CLOSURE FEES-SANTEK	810,981	650,000	650,000	825,000
540 344164	RENTAL FEES-SANTEK	40,000	10,000	10,000	10,000
TOTAL CHARGES FOR SERVICES		1,611,252	1,360,000	1,360,000	1,710,000
INVESTMENT INCOME					
540 361000	INTEREST REVENUES	359,053	200,000	200,000	60,000
540 361050	INTEREST REVENUES	8,666	185,000	185,000	194,626
540 361050 101	INTEREST REVENUES	114,052	-	-	425,000
540 363000	UNREALIZED GAIN OR LOSS	(76,091)	-	-	-
540 363000 101	UNREALIZED GAIN OR LOSS	(57,643)	-	-	-
TOTAL INVESTMENT INCOME		348,037	385,000	385,000	679,626
TOTAL REVENUES		1,959,289	1,745,000	1,745,000	2,389,626



SOLID WASTE MANAGEMENT FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
PURCHASED SERVICES					
710 521202	AUDITING FEES	5,272	5,000	5,000	6,000
710 521230	ENGINEERING	41,617	55,000	55,000	55,000
710 523570	HIGHWAY IMPACT FEES	1,450	300	300	100
710 523670	BANK TRANSACTION FEES	5,980	7,500	7,500	1,500
711 522310	RENTAL OF LAND & BLDGS	7,200	7,800	7,800	7,800
TOTAL PURCHASED SERVICES		61,519	75,600	75,600	70,400
SUPPLIES					
710 531210	WATER/SEWER	2,821	3,500	3,500	4,000
TOTAL SUPPLIES		2,821	3,500	3,500	4,000
DEPRECIATION					
710 561000	DEPRECIATION	82,550	85,000	85,000	85,000
710 562000	AMORTIZATION	72,976	75,000	75,000	75,000
710 562001	AMORTIZATION-INVESTMENTS	-	-	-	(127,285)
710 562001 101	AMORTIZATION-INVESTMENTS	(21,646)	-	-	(7,455)
710 563000	DEPLETION RBR	807,548	-	-	900,000
TOTAL DEPRECIATION		941,428	160,000	160,000	925,260
OTHER COSTS					
710 575002	CLOSURE COSTS- RBR	527,022	365,000	365,000	530,000
710 575003	POST CLOSURE-HB	31,968	20,000	20,000	35,000
710 575004	POSTCLOSURE RBR	414,089	285,000	285,000	415,000
TOTAL OTHER COSTS		973,079	670,000	670,000	980,000
OTHER FINANCING USES					
710 611019	OPERATING TRANSFER TO GEN FUND	100,000	300,000	300,000	300,000
540 611999	TRANSFER TO FUND BALANCE	-	535,900	535,900	109,966
TOTAL OTHER FINANCING USES		100,000	835,900	835,900	409,966
TOTAL EXPENDITURES		2,078,847	1,745,000	1,745,000	2,389,626
CHANGE IN NET POSITION		\$ (119,558)	\$ -	\$ -	\$ -



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 went into effect on April 1, 2012 and will be in effect until March 31, 2018.



Gordon County Fire Station 6



Gordon County Senior Center

SPLOST - 2012 PROJECTS FUND

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
INVESTMENT INCOME					
327 361000	INTEREST REVENUES	\$ 76,480	\$ 2,500	\$ 2,500	\$ -
TOTAL INVESTMENT INCOME		76,480	2,500	2,500	-
USE OF RESERVES					
327 391999	TRANSFER IN - FUND BALANCE	-	211,550	437,432	-
TOTAL USE OF RESERVES		-	211,550	437,432	-
TOTAL REVENUES		76,480	214,050	439,932	-
EXPENDITURES					
PURCHASED SERVICES					
327 523670	BANK TRANSACTION FEES	1,321	-	-	-
TOTAL PURCHASED SERVICES		1,321	-	-	-
CAPITAL OUTLAY					
327 541209	C.O.-SENIOR CITIZENS CENTER	333,341	-	-	-
327 541211	C.O.-BROOKSHIRE	-	175,000	175,000	-
327 541308	C.O.-COURTHOUSE	3,717,634	-	225,882	-
327 541311	C.O.-HEALTH DEPT	20,251	39,050	39,050	-
TOTAL CAPITAL OUTLAY		4,071,226	214,050	439,932	-
TOTAL EXPENDITURES		4,072,547	214,050	439,932	-
CHANGE IN NET POSITION		\$ (3,996,067)	\$ -	\$ -	\$ -

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 went into effect on April 1, 2018 and will be in effect until March 31, 2024.



Gordon County Administrative Services Building

SPLOST - 2018 PROJECTS FUND

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
TAXES					
328 313204	2018-SPLOST REVENUE	\$ 15,087,260	\$ 10,500,000	\$ 10,500,000	\$ -
TOTAL TAXES		15,087,260	10,500,000	10,500,000	-
INVESTMENT INCOME					
328 361000	INTEREST REVENUES	591,680	390,000	390,000	400,000
328 361050	INTEREST REVENUES - INVESTMENTS	27,409	-	-	300,000
328 363000	UNREALIZED GAIN OR LOSS - INVEST.	(28,413)	-	-	-
TOTAL INVESTMENT INCOME		590,676	390,000	390,000	700,000
MISCELLANEOUS					
328 370010	CONTRIBUTIONS - VARIOUS	154,975	-	-	-
TOTAL MISCELLANEOUS		154,975	-	-	-
USE OF RESERVES					
328 391999	TRANSFER IN - FUND BALANCE	-	2,062,126	2,810,728	12,806,670
TOTAL USE OF RESERVES		-	2,062,126	2,810,728	12,806,670
TOTAL REVENUES		15,832,911	12,952,126	13,700,728	13,506,670

SPLOST - 2018 PROJECTS FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
PURCHASED SERVICES					
328	523670 BANK TRANSACTION FEES	8,368	800	800	9,000
TOTAL PURCHASED SERVICES		8,368	800	800	9,000
CAPITAL OUTLAY					
328	541200 42 C.O. - SITE IMPROVEMENTS	2,500	-	-	5,000
328	541300 34 C.O. - BUILDINGS	107,991	1,000,000	1,000,000	465,000
328	541300 39 C.O. - BUILDINGS	-	1,000,000	1,000,000	-
328	541300 40 C.O. - BUILDINGS	150,000	330,375	330,375	-
328	541300 41 C.O. - BUILDINGS	-	750,000	750,000	-
328	541300 44 C.O. - BUILDINGS	-	-	-	125,000
328	541400 42 C.O. - INFRASTRUCTURE	-	-	154,000	54,000
328	541410 C.O. - ROADS	1,257,277	-	394,602	-
328	542100 C.O. - MACHINERY	-	10,291	10,291	71,000
328	542202 C.O. - PATROL CARS	494,591	405,320	405,320	-
328	542504 C.O.-SALEM BRIDGE ROAD	-	-	200,000	4,200,000
328	542505 C.O.-BOONE FORD ROAD	18,000	-	-	2,500,000
328	542506 C.O. - MOUNT OLIVE ROAD	34,227	-	-	3,344,625
328	542507 C.O. - EVIDENCE BUILDING	-	2,000,000	2,000,000	-
328	542510 C.O. - FIRE ENGINES	-	2,583,000	2,583,000	2,583,000
328	542512 C.O. - FIRE VEHICLES	-	150,000	150,000	-
328	542517 C.O.-RECORDS RETENTION	-	379,581	379,581	-
328	542520 C.O.-CAMP RENOVATIONS	49,090	500,000	500,000	150,000
TOTAL CAPITAL OUTLAY		2,113,676	9,108,567	9,857,169	13,497,625
DEPRECIATION & AMORTIZATION					
328	562001 AMORTIZATION - INVESTMENTS	-	-	-	45
TOTAL DEPRECIATION & AMORTIZATION		-	-	-	45
OTHER COSTS					
328	572028 CITY OF CALHOUN	3,514,218	1,564,260	1,564,260	-
328	572035 CITY OF RESACA	188,078	84,173	84,173	-
328	572036 CITY OF PLAINVILLE	75,723	36,289	36,289	-
328	572038 CITY OF FAIRMOUNT	179,239	79,913	79,913	-
TOTAL OTHER COSTS		3,957,258	1,764,635	1,764,635	-
OTHER FINANCING USES					
328	611019 OPERATING TRANSFER TO GEN FUND	2,189,804	2,078,124	2,078,124	-
TOTAL OTHER FINANCING USES		2,189,804	2,078,124	2,078,124	-
TOTAL EXPENDITURES		8,269,106	12,952,126	13,700,728	13,506,670
CHANGE IN NET POSITION		\$ 7,563,805	\$ -	\$ -	\$ -

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 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
REVENUES					
TAXES					
329 313204	2024-SPLOST REVENUE	\$ -	\$ -	\$ -	\$ 13,000,000
TOTAL TAXES		-	-	-	13,000,000
INVESTMENT INCOME					
329 361000	INTEREST REVENUES	-	-	-	97,500
TOTAL INVESTMENT INCOME		-	-	-	97,500
TOTAL REVENUES		-	-	-	13,097,500

SPLOST - 2024 PROJECTS FUND

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Original Budget	FY 2023-24 Revised Budget	FY 2024-25 Approved Budget
EXPENDITURES					
PURCHASED SERVICES					
329	523670 BANK TRANSACTION FEES	-	-	-	6,000
TOTAL PURCHASED SERVICES		-	-	-	6,000
CAPITAL OUTLAY					
329	541200 454 C.O.-SITE IMPROVEMENTS	-	-	-	650,000
329	541300 454 C.O.-BUILDINGS	-	-	-	500,000
329	541400 431 C.O.-INFRASTRUCTURE	-	-	-	138,032
329	542100 431 C.O.-MACHINERY & EQUIPMENT	-	-	-	440,000
329	542100 460 C.O.-MACHINERY & EQUIPMENT	-	-	-	266,500
329	542200 C.O.-VEHICLES	-	-	-	395,000
329	542200 420 C.O.-VEHICLES	-	-	-	400,000
329	542200 431 C.O.-VEHICLES	-	-	-	155,000
TOTAL CAPITAL OUTLAY		-	-	-	2,944,532
OTHER COSTS					
329	572028 CITY OF CALHOUN	-	-	-	3,779,928
329	572035 CITY OF RESACA	-	-	-	231,060
329	572036 CITY OF PLAINVILLE	-	-	-	96,060
329	572038 CITY OF FAIRMOUNT	-	-	-	197,160
TOTAL OTHER COSTS		-	-	-	4,304,208
OTHER FINANCING USES					
329	611019 OPERATING TRANSFER TO GEN FUND	-	-	-	2,293,195
329	611999 TRANSFER OUT - FUND BALANCE	-	-	-	3,549,565
TOTAL OTHER FINANCING USES		-	-	-	5,842,760
TOTAL EXPENDITURES		-	-	-	13,097,500
CHANGE IN NET POSITION		\$ -	\$ -	\$ -	\$ -





LONG TERM DEBT SCHEDULE

LONG TERM DEBT

Facility Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
DFACS Building - Long-term Debt					
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	2024-25	265,687	45,234	310,921
		2025-26	279,060	31,864	310,924
		2026-27	293,106	17,822	310,928
		2027-28	201,853	3,724	205,577
Total			\$ 1,039,706	\$ 98,645	\$ 1,138,351
Justice Center 2016 Refunding - Long-term Debt					
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	2024-25	410,000	43,618	453,618
		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
Total			\$ 2,135,000	\$ 122,549	\$ 2,257,549
BB&T 2016 Refunding - Long-term Debt					
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	2024-25	100,000	14,125	114,125
		2025-26	105,000	11,809	116,809
		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
Total			\$ 675,000	\$ 47,291	\$ 722,291
CISCO Switches – Financing					
Equipment & necessary subscription for Cisco switches. De Lage Landen Public Finance @ 3.141% - Paid by General Fund - 411.	6/29/2020	2024-25	34,230	1,091	35,321
Total			\$ 34,230	\$ 1,091	\$ 35,321
Axon Tasers - Financing					
Purchase of tasers at an interest rate of 3.053% - Paid by General Fund - 420.	4/30/2023	2024-25	29,422	2,776	32,198
		2025-26	30,320	1,878	32,198
		2026-27	31,245	953	32,198
Total			\$ 90,987	\$ 5,607	\$ 96,594

Lease & Subscription Agreements:	Fiscal Year Due	Principal	Interest	Total
Veristor				
IT equipment. U.S. Bank Equipment Finance @ 1.006% - Paid by General Fund - 411.	2024-25	50,046	518	50,564
	2025-26	51,524	(960)	50,564
Total		\$ 101,570	\$ (442)	\$ 101,128
Managecast				
IT software @ 1.92% - Paid by General Fund - 411.	2024-25	5,975	22	5,997
Total		\$ 5,975	\$ 22	\$ 5,997
Google				
County-wide software @ 2.48% - Paid by General Fund - 100100.	2024-25	48,477	1,203	49,680
Total		\$ 48,477	\$ 1,203	\$ 49,680
Schneider				
Software utilized by multiple departments @ 2.48% - Paid by General Fund - 429, 438, 425 & 431.	2024-25	29,264	456	29,720
Total		\$ 29,264	\$ 456	\$ 29,720
Total Debt Payments FY 2024-25		\$ 3,985,506	\$ 269,133	\$ 4,254,639
		Principal	Interest	Total
Total Debt Outstanding		\$ 4,160,209	\$ 276,421	\$ 4,436,630
Debt Per Capita		\$ 71		



**FIVE YEAR
CAPITAL IMPROVEMENT PROGRAM
FY 2025-26 to FY 2029-30**

Capital Plan Summary 2025-2029

Year	Information Technology	Tax Assessor	Sheriff's Office	County Jail	Emergency Management	Building Inspection	Animal Control	Fleet Management	Public Works	Salacoa Creek Park	Parks & Recreation	Fire Fund	E-911 Fund	Chert Fund	Totals
FY 2026	\$ 95,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 4,953,449	\$ 70,000	\$ 770,000	\$ 796,500	\$ 2,255,824	\$ -	\$ 9,390,773
FY 2027	95,000	35,000	400,000	-	25,000	35,000	45,000	40,000	4,954,069	35,000	55,000	3,147,393	1,244,312	-	10,110,774
FY 2028	95,000	-	400,000	-	-	-	-	40,000	4,140,325	-	55,000	3,447,393	8,055	605,000	8,790,773
FY 2029	95,000	-	400,000	-	-	-	-	-	4,214,145	-	35,000	2,980,893	855,736	32,000	8,612,774
FY 2030	-	35,000	400,000	-	50,000	35,000	-	80,000	4,095,883	-	-	1,000,893	313,997	1,300,000	7,310,773
Totals	\$ 380,000	\$ 70,000	\$ 2,000,000	\$ -	\$ 75,000	\$ 70,000	\$ 45,000	\$ 210,000	\$ 22,357,871	\$ 105,000	\$ 915,000	\$ 11,373,072	\$ 4,677,924	\$ 1,937,000	\$ 44,215,867

Information Technology

Budget Year	Item	Cost	Funding Source
2025-2026	Servers and Storage	\$ 35,000	General Fund
	Network Equipment (Switches and Firewalls)	60,000	General Fund
	Total	95,000	
2026-2027	Servers and Storage	35,000	General Fund
	Network Equipment (Switches and Firewalls)	60,000	General Fund
	Total	95,000	
2027-2028	Servers and Storage	35,000	General Fund
	Network Equipment (Switches and Firewalls)	60,000	General Fund
	Total	95,000	
2028-2029	Servers and Storage	35,000	General Fund
	Network Equipment (Switches and Firewalls)	60,000	General Fund
	Total	95,000	
2029-2030	N/A	-	
	Total	-	
	Grand Total	\$ 380,000	

Tax Assessor

Budget Year	Item	Cost	Funding Source
2025-2026	N/A	\$ -	
	Total	-	
2026-2027	Vehicle	35,000	SPLOST
	Total	35,000	
2027-2028	N/A	-	
	Total	-	
2028-2029	N/A	-	
	Total	-	
2029-2030	Vehicle	35,000	SPLOST
	Total	35,000	
	Grand Total	\$ 70,000	

Sheriff's Office

Budget Year	Item	Cost	Funding Source
2025-2026	Vehicles	\$ 400,000	SPLOST
	Total	400,000	
2026-2027	Vehicles	400,000	SPLOST
	Total	400,000	
2027-2028	Vehicles	400,000	SPLOST
	Total	400,000	
2028-2029	Vehicles	400,000	SPLOST
	Total	400,000	
2029-2030	Vehicles	400,000	SPLOST
	Total	400,000	
	Grand Total	\$ 2,000,000	

County Jail

Budget Year	Item	Cost	Funding Source
2025-2026	N/A	\$ -	
	Total	-	
2026-2027	N/A	-	
	Total	-	
2027-2028	N/A	-	
	Total	-	
2028-2029	N/A	-	
	Total	-	
2029-2030	N/A	-	
	Total	-	
	Grand Total	\$ -	

Emergency Management

Budget Year	Item	Cost	Funding Source
2025-2026	N/A	\$ -	
	Total	-	
2026-2027	Polaris Ranger with Rescue Med Bed	25,000	Grant/ General Fund
	Total	25,000	
2027-2028	N/A	-	
	Total	-	
2028-2029	N/A	-	
	Total	-	
2029-2030	Upgrade & refurbish mobile command unit	50,000	Grant/ General Fund
	Total	50,000	
Grand Total		\$ 75,000	

Building Inspection

Budget Year	Item	Cost	Funding Source
2025-2026	N/A	\$ -	
	Total	-	
2026-2027	New Vehicle	35,000	SPLOST
	Total	35,000	
2027-2028	N/A	-	
	Total	-	
2028-2029	N/A	-	
	Total	-	
2029-2030	New Vehicle	35,000	General Fund
	New Vehicle	35,000	General Fund
	Total	35,000	
Grand Total		\$ 70,000	

Animal Control

Budget Year	Item	Cost	Funding Source
2025-2026	N/A	\$ -	
	Total	-	
2026-2027	Vehicle	45,000	SPLOST
	Total	45,000	
2027-2028	N/A	-	
	Total	-	
2028-2029	N/A	-	
	Total	-	
2029-2030	N/A	-	
	Total	-	
Grand Total		\$ 45,000	

Fleet Management

Budget Year	Item	Cost	Funding Source
2025-2026	Truck Lifts	\$ 50,000	General Fund
	Total	50,000	
2026-2027	F-150 Truck	40,000	SPLOST
	Total	40,000	
2027-2028	Fork Lift	40,000	General Fund
	Total	40,000	
2028-2029	N/A	-	
	Total	-	
2029-2030	Service Truck	80,000	General Fund
	Total	80,000	
Grand Total		\$ 210,000	

Public Works

Budget Year	Item	Cost	Funding Source
2025-2026	Fleet F-150 Truck	\$ 40,000	SPLOST
	Asphalt Distributor	200,000	SPLOST
	Traffic Roller	135,000	SPLOST
	2 Ford F-450 Trucks	100,000	SPLOST
	Water Truck	150,000	SPLOST
	Various Widening Projects	166,667	SPLOST
	Major Culvert Projects	412,500	SPLOST
	Annual Road Improvement	2,782,500	SPLOST
	Belwood, Lovers Lane, Harmony Church	966,782	SPLOST
	Total	4,953,449	
2026-2027	Dump Truck	190,000	SPLOST
	Asphalt Roller	130,000	SPLOST
	2 Tractors	600,000	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
	Total	4,954,069	
2027-2028	Dump Truck	190,000	SPLOST
	Moto-grader	300,000	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	3,452	SPLOST
	Total	4,140,325	
2028-2029	Dump Truck	190,000	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
	Total	4,214,145	
2029-2030	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
	Total	4,095,883	
	Grand Total	\$ 22,357,871	

Salacoa Creek Park

Budget Year	Item	Cost	Funding Source
2025-2026	New Maintenance Building at Salacoa	\$ 70,000	SPLOST
	F350 Work Truck	50,000	General Fund
	Total	70,000	
2026-2027	New Sand Volleyball Court at Salacoa	35,000	SPLOST
	Kubota Side by Side	25,000	General Fund
	Total	35,000	
2027-2028	N/A	-	
	Total	-	
2028-2029	N/A	-	
	Total	-	
2029-2030	N/A	-	
	Total	-	
	Grand Total	\$ 105,000	

Parks and Recreation

Budget Year	Item	Cost	Funding Source
2025-2026	F350 Diesel Work Truck	\$ 55,000	SPLOST
	Replacement Playground at Ooky Faith Park	75,000	SPLOST
	Skid Steer Loader	75,000	General Fund
	Multi-purpose field (West Side of County)	400,000	18 SPLOST
	Kubota Side by Side	25,000	General Fund
	Parking Lot Project	140,000	General Fund
	Total	770,000	
2026-2027	Basketball Courts LED Lighting	55,000	SPLOST
	Football Field LED Lighting	160,000	SPLOST
	Tennis Courts LED Lighting (6 courts)	175,000	SPLOST
	Bat Wing Mower	50,000	General Fund
	Scissor Lift	20,000	General Fund
Total	55,000		
2027-2028	Vehicle (F350) Work Truck	55,000	SPLOST
	Playground at Sonoraville Rec	125,000	General Fund
	Resurface Tennis Courts	30,000	General Fund
	Total	55,000	
2028-2029	Vehicle (F150) Work Truck	35,000	General Fund
	Total	35,000	
2029-2030	N/A	-	
	Total	-	
	Grand Total	\$ 915,000	

Fire

Budget Year	Item	Cost	Funding Source
2025-2026	Installation of Fire Hydrants	\$ 100,000	SPLOST
	Air-Packs/SCBA	204,000	SPLOST
	Repair and Replace Bay Floors at Station 1	250,000	SPLOST
	Staff Vehicle	80,000	Fire Fund
	Turnout/Bunker Gear	62,500	SPLOST
	Installation of Fire Hydrants	100,000	SPLOST
	Total	796,500	
2026-2027	Fire Engine/Pumper	1,000,893	SPLOST
	Ladder Truck	1,700,000	SPLOST
	Turnout/Bunker Gear	62,500	SPLOST
	Air-Packs/SCBA	204,000	SPLOST
	Staff Vehicle	80,000	Fire Fund
	Hydrants	100,000	SPLOST
	Total	3,147,393	
2027-2028	New Fire Station (Southwest Corridor)	2,000,000	SPLOST
	Hydrants	100,000	SPLOST
	Air-Packs/SCBA	204,000	SPLOST
	Turnout/Bunker Gear	62,500	SPLOST
	Staff Vehicle	80,000	Fire Fund
	Fire Engine/Pumper	1,000,893	SPLOST
	Total	3,447,393	
2028-2029	Station Upgrades	1,900,000	SPLOST
	Fire Engine/Pumper	1,000,893	SPLOST
	Staff Vehicle	80,000	Fire Fund
	Total	2,980,893	
2029-2030	Replace Fire Engines	1,000,893	SPLOST
		-	
	Total	1,000,893	
	Grand Total	\$ 11,373,072	

911

Budget Year	Item	Cost	Funding Source
2025-2026	New Building for E-911, EMA, and EOC	\$ 2,255,824	SPLOST
	Total	2,255,824	
2026-2027	New Building for E-911, EMA, and EOC	1,244,312	SPLOST
	Total	1,244,312	
2027-2028	New Building for E-911, EMA, and EOC	8,055	SPLOST
	Total	8,055	
2028-2029	New Building for E-911, EMA, and EOC	855,736	SPLOST
	Total	855,736	
2029-2030	New Building for E-911, EMA, and EOC	313,997	SPLOST
	Total	313,997	
	Grand Total	\$ 4,677,924	

Chert

Budget Year	Item	Cost	Funding Source
2025-2026	N/A	\$ -	
	Total	-	
2026-2027	N/A	-	
	Total	-	
2027-2028	Loader	500,000	SPLOST
	2 - F-150 Pick Up Truck	105,000	SPLOST
	Total	605,000	
2028-2029	Hydro Seeder	32,000	Chert
	Total	32,000	
2029-2030	D8 Dozer	1,300,000	SPLOST
	Dump Truck	190,000	SPLOST
	Total	1,300,000	
Grand Total		\$ 1,937,000	

Glossary

2012 SPLOST Fund	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.
2018 SPLOST Fund	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.
2024 SPLOST Fund	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.
Alcoholic Beverage Tax	An excise tax on alcoholic beverages.
Annual Ad Valorem Tax (AAVT)	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.
Capital Improvement Program (CIP)	A plan to assist in the planning, acquisition, and financing of capital projects.
Capital Outlay	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.
Capital Projects Funds	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.
Chert	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.
C.H.I.N.S.	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.
Delinquency	Juvenile Court proceedings involving violations of criminal statutes.
Dependency	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.
E-911 Fees	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.
Educational Dependency	Juvenile Court proceedings addressing issues of parents or custodians failing to ensure children are attending school as required by law.
Enterprise Funds	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.
Expenditures	Decreases in net current financial resources.
Financial Institutions Business License Tax	Tax on the gross receipts of financial institutions, not credit unions, located within the County, including within the incorporated areas.

Fiscal Year	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.
Fixed Assets	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.
Franchise Fees	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.
Freeport Inventory Tax Exemption	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.
Fund Balance	The total accumulation of operating surpluses and deficits since the beginning of a local government's existence or the existence of that fund.
General Accepted Accounting Principles (GAAP)	Uniform minimum standards for financial accounting and reporting.
General Fund	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.
Heavy Duty Equipment Tax	Tax on the value of heavy equipment weighing more than 5,000 pounds and used primarily in construction, industrial, maritime or mining uses.
Insurance Premium Tax	A tax on insurance premiums collected by insurance companies doing business in Georgia.
Intangible Tax	A tax on real estate security deeds securing long term notes (more than 3 years).
Legitimation Hearings	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.
Local Option Sales Tax (LOST)	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.
Mobile Home Tax	Tax charged by counties on the value of a mobile home.
Personal Property Tax	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.
Railroad Equipment Tax	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..

Real Estate Transfer Tax	Tax on the value of transferred real estate.
Real Property Tax	Tax charged by counties on the value of land and generally anything that is erected, growing or affixed to the land.
Revenues	Cash receipts and receivables of a governmental unit derived from taxes and other sources.
Special Proceedings	Motion hearings such as permanent guardianships, contempt hearings, foreclosures, name changes, partitions of real property.
Special Purpose Local Option Sales Tax (SPLOST)	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.
Special Revenue Funds	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.
Strategic Plan	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.
Termination of Parental Rights	Juvenile Court proceedings involving the termination of parents' rights to their children.
Timber	Tax on standing timber at the time it is sold or harvested.
Title Ad Valorem Tax (TAVT)	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

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

