



Gordon County, Georgia Fiscal 2023-24 Budget

FY 2023-24 ANNUAL BUDGET



BOARD OF COUNTY COMMISSIONERS

Bud Owens, Chairman
Kevin Cunningham, Vice Chairman
Bruce Potts, Commissioner
Chad Steward, Commissioner
Kurt Sutherland, 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 will be complete 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.



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

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.



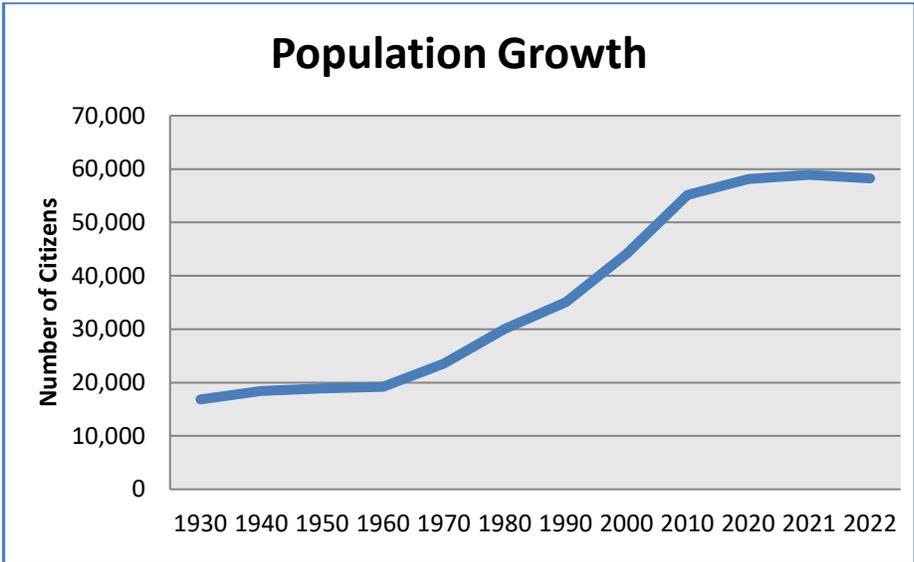
James F. Ledbetter,
County Administrator/Attorney

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.

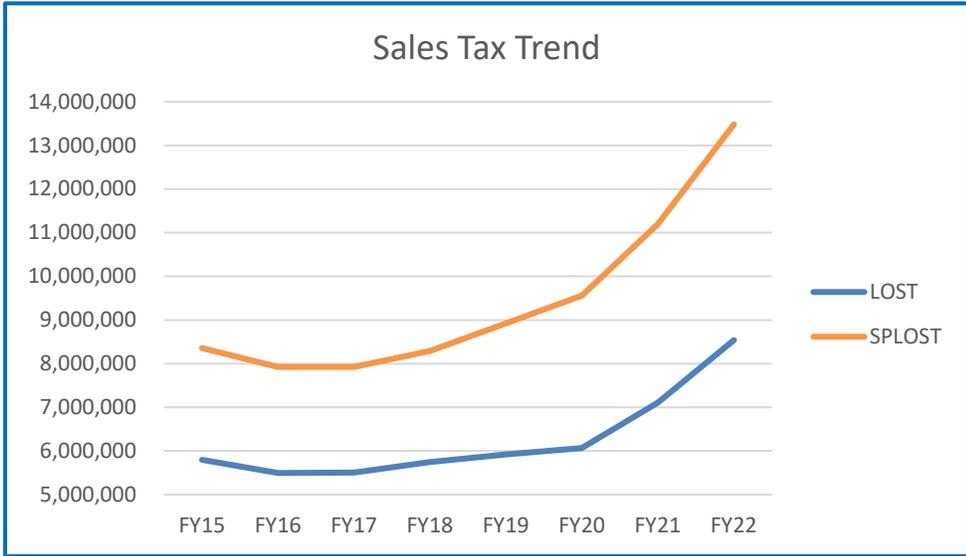
The budget is monitored on an ongoing basis by the Finance department and quarterly financial statements are prepared by them and presented to the Board of Commissioners. Any needed budget amendments are presented to the Board of Commissioners for adoption. The legal level of budgetary control, (i.e.,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

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.

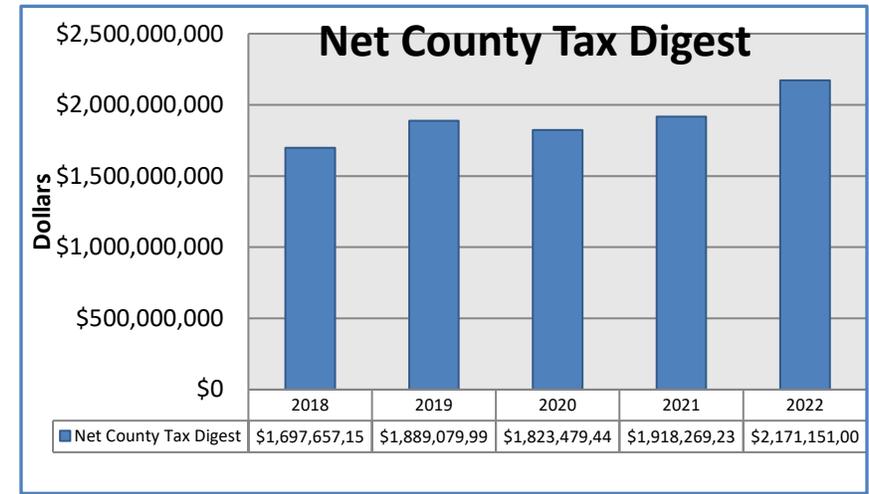
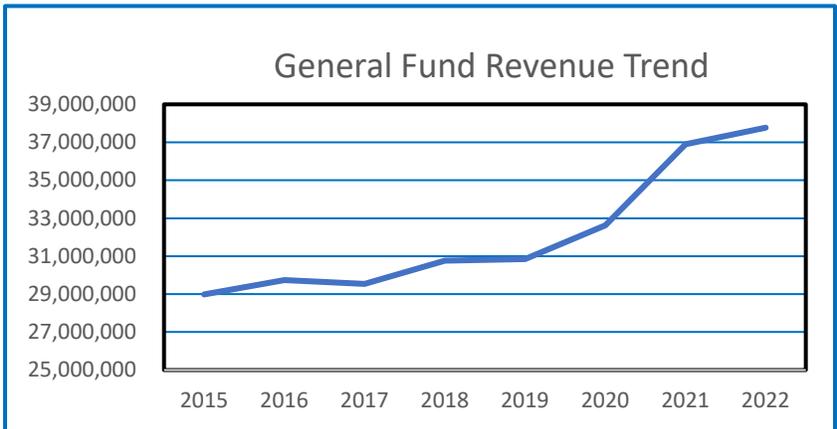


REVENUES

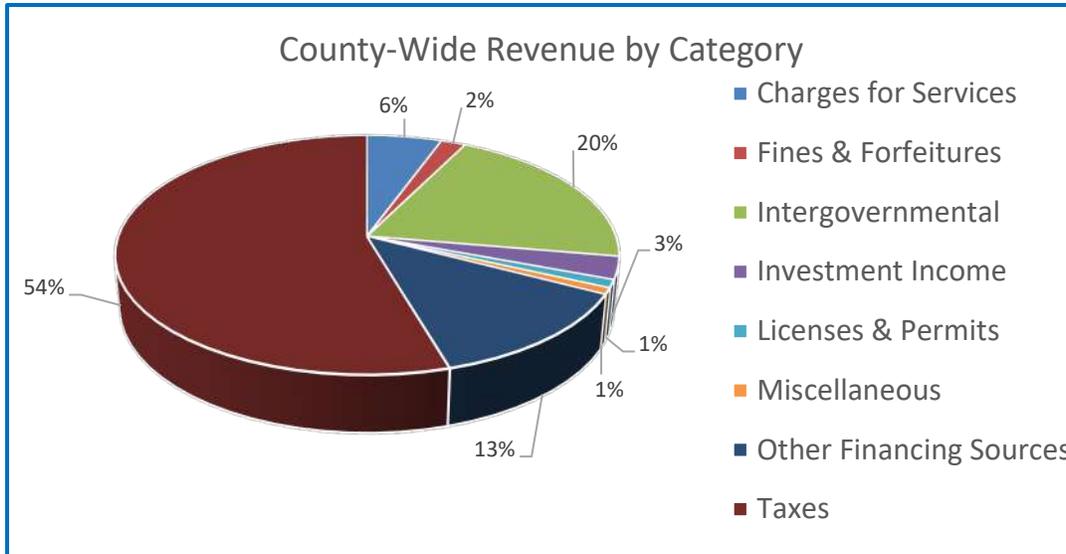


The County continues to show signs of growth, including the increase of real growth reflected in property tax assessments, the increase in building permits, Local Option Sales Tax (LOST), and Special Purpose Local Option Sales Tax (SPLOST) revenue. Due to a decrease in collections for LOST & SPLOST in the spring of 2023 and other economic factors, revenue accounts impacted by the economy were conservatively budgeted for fiscal year 2024 to ensure that the County is adequately protected against a recession.

The upward trend in overall General Fund revenues is primarily due to LOST collections and the increased property tax digest, but several other revenues play a role. TAVT and AAVT taxes, real estate transfer taxes and inspection fees have increased substantially as well. Inflation in the cost of paving materials and other purchased items, as well as the labor market, have made it a challenge to maintain our current level of services even with this increased revenue.



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. This is our primary source of revenue. The Board of Commissioners normally set the millage rate in September or October of each year. Tax bills are mailed out in October and due in December each year.

Intergovernmental Revenues include all grants and reimbursements from federal, state and local sources. The County receives \$270,000 from the Housing Authority in lieu of taxes, \$295,000 reimbursement from Gordon County Schools, \$850,000 from DOT for a paving LMIG grant and various other grants. Amounts reflected in Other Financing Sources are primarily transfers between funds as a source of revenue to balance the fund.

EXPENDITURES

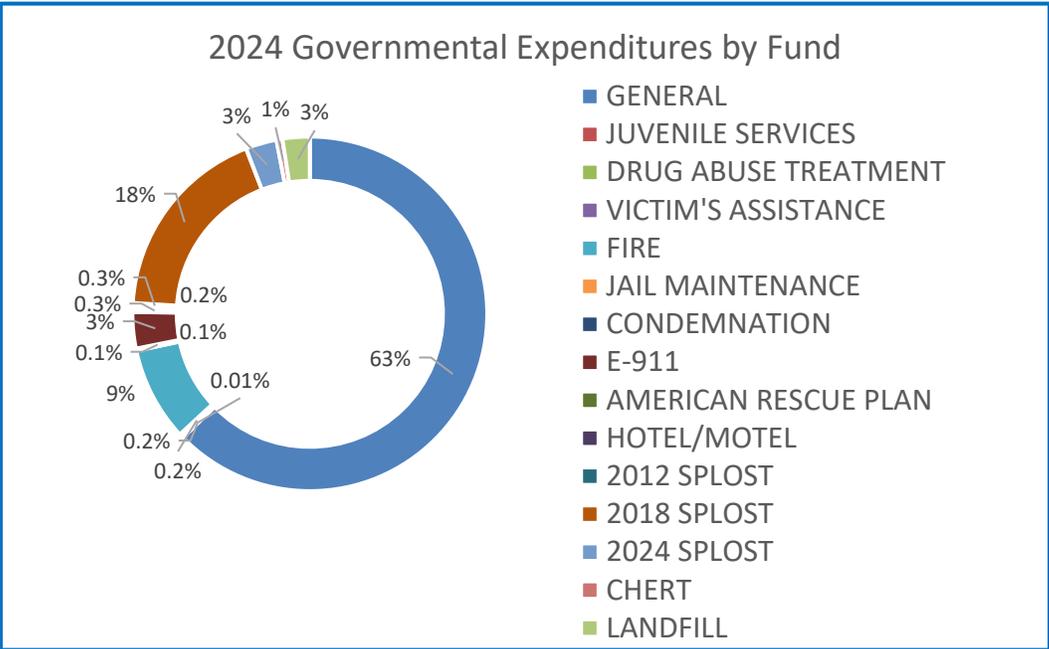
The County has essentially completed all the 2012 SPLOST projects. The picture below is the ribbon cutting at the renovated Senior Center in May of 2023. The Judicial Building was renovated and opened in March of 2022. The Courthouse is scheduled to be completed by the first of August 2023. The County has several projects budgeted to begin under the 2018 SPLOST in the upcoming year. We are expanding the Record Retention building, repairing, and renovating the Administration building, starting the Morgue and Evidence buildings, and working on the renovations at Salacoa Campground.



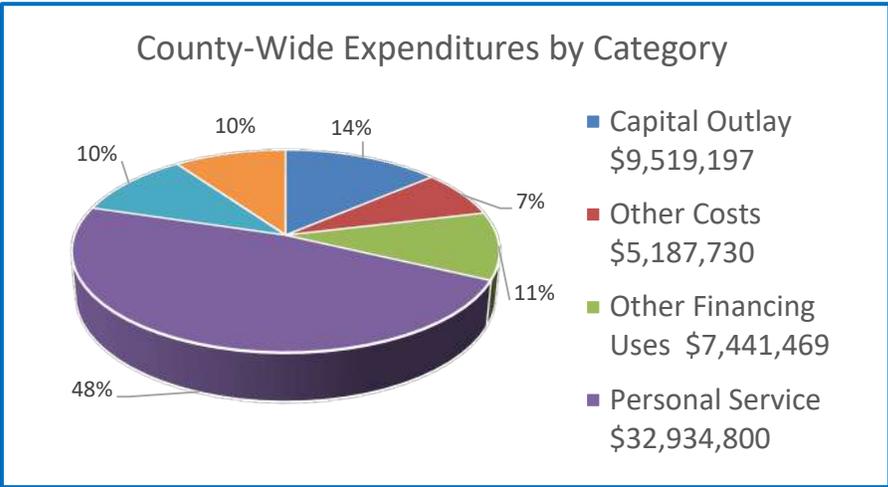
This graph depicts County expenditures by fund. As the chief operating fund of the County, the General Fund accounts for almost half of County resources. Capital Outlay projects are built out of the SPLOST funds.

All Fire department activity and assets are recorded in the Fire fund. It is primarily funded by 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 funds to maintain 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 factor of Gordon County's budget. Our capital outlay projects, funded by SPLOST, are another larger amount. This budget includes a minimal 3% cost of living adjustment and the implementation of a defined benefit pension plan administered through ACCG; when paired with the County's health insurance, this will round 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 fiscal year 2023-2024, growth in industry, warehousing, logistics and residential development continue to impact the County. Gordon County maintains a strong financial position but 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. Rapid growth in the community dictates increasing needs for infrastructure, personnel, and services. Inflation and new investments in infrastructure have increased in the value of real and personal property assessed in the tax digest. In September of 2022, Gordon County was able to keep the millage rate at 9.515 which remains the lowest rate in over a decade.

Industrial and residential developers continue to make major investments in Gordon County. Developments of regional impact continue on the South Highway 41 corridor. Over the last several years, the County unemployment rate has remained at historic lows. With fewer workers available for more jobs, wage rates in all sectors are increasing rapidly. The growth also brings major challenges associated with increased traffic, such as the increased need for public safety services and infrastructure.

Gordon County and other employers remain challenged by a need for willing and qualified workers to fill vacant positions. As a result, wages required to hire and retain employees have risen in the last year and continue to increase. Likewise, employee health insurance costs have risen dramatically over the past few years. This budget does not change the employee contribution to health insurance coverage, which remains very low, but the County raised the deductibles and out of pocket limits for a substantial savings in health insurance costs. Even with this change, the County health insurance benefit remains one of the most favorable for employees in the state. To retain current employees and attract new talent, the County has added a defined benefit retirement plan and a 3% COLA to this budget. We expect that wage, 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. The County can address these needs with adequate funding. The best revenue sources to meet these needs are sales tax collections.

Sales tax collections in the 2018 SPLOST and LOST accounts seem to have peaked in the last year. Collections over the last several months have fluctuated up and down compared to the record setting collections of the previous year. SPLOST and LOST revenue collections that exceeded expectations were critical last year to offset increased construction, materials and labor expenditures on projects.

The current (2018) SPLOST expires on April 30, 2024. The County and cities will submit a SPLOST referendum to the voters in November 2023. The passage of this SPLOST referendum is 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 2023. 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. At the same time, community growth, inflation and competition for workers are expected to increase the costs of government services and infrastructure in the coming year.

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 some of 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,



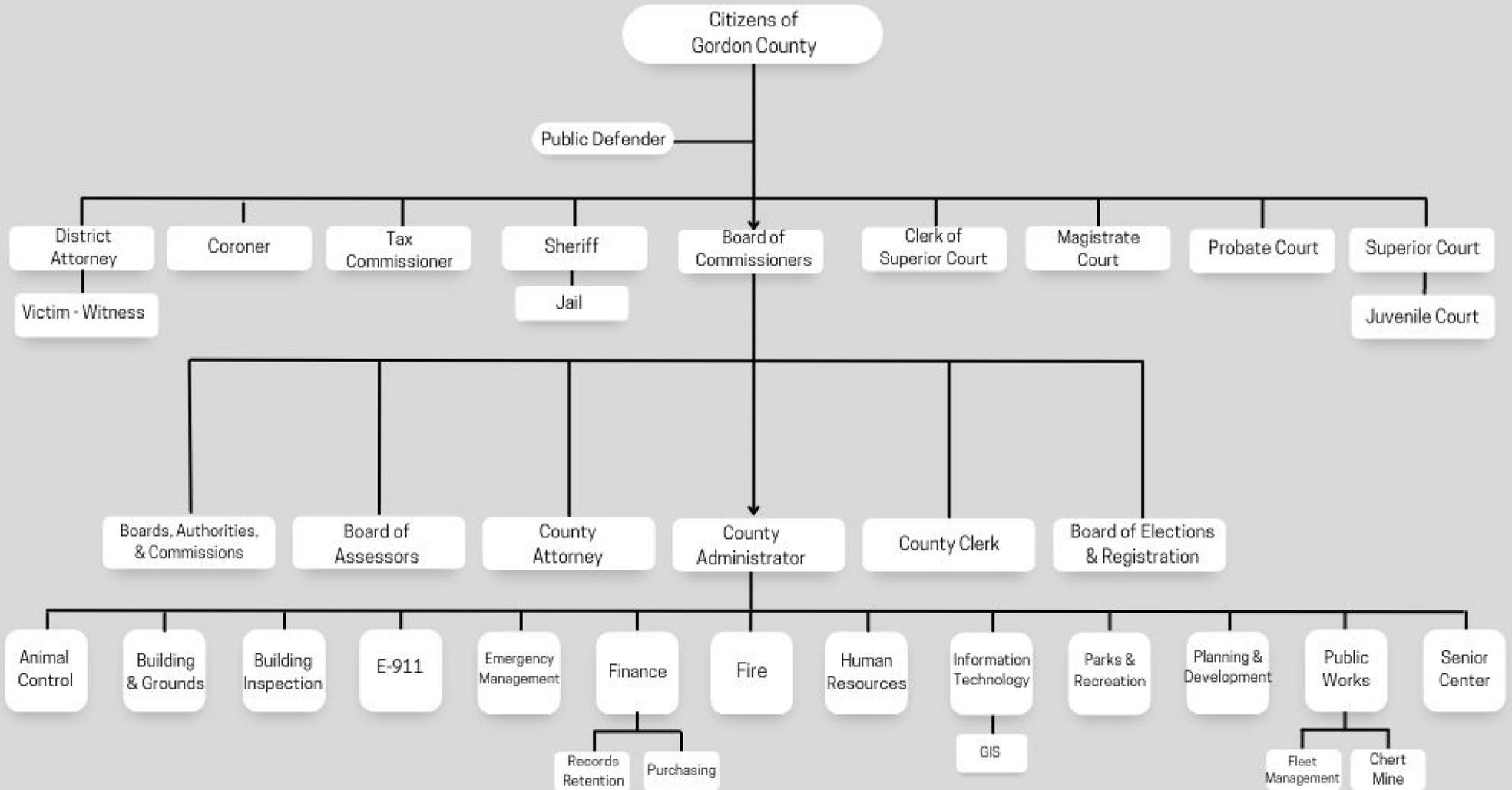
James F. Ledbetter, County Administrator



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
Bruce Potts, Commissioner
Kurt Sutherland, Commissioner
Rosemary Greene, Superior Court Judge
Jeff Watkins, 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
Samir Patel, District Attorney
Mitch Ralston, Sheriff
Scott Clements, Tax Commissioner
James Carver, 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 Real Property
Dana Burch, Chief Appraiser Person Property
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, Interim 911 Director
Derron Brown, Building Inspection Director
Ann Bradford, 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
FY24 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 16, 2023, 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 6, 2023; and

WHEREAS, the Gordon County Board of Commissioners adopted the budget resolution on June 20, 2023, as follows:

General Fund Expenditures	\$44,060,189
Special Revenue Fund Expenditures	9,143,314
Enterprise Fund Expenditures	2,123,095
Capital Project Fund Expenditures	13,166,176
Less Interfund Transfers	<u>(5,578,576)</u>
Total Annual Budget	\$62,914,198

THEREFORE, BE IT RESOLVED, that the Gordon County Board of Commissioners hereby adopted the FY24 budget as provided herein.

So Resolved this 20th day of June 2023.

GORDON COUNTY BOARD OF COMMISSIONERS

M.L. “Bud” Owens, Chair

ATTEST

Hollis Barton, County Clerk

SUMMARY - ALL FUNDS

	2022 ACTUAL	2023 ORIG. BUDGET	2023 REVISED BUDGET	2024 PROP. BUDGET	PCT CHANGE
100 GENERAL FUND					
TAXES	\$ (32,139,533)	\$ (30,473,000)	\$ (31,033,860)	\$ (35,358,175)	16.0%
LICENSES & PERMITS	(707,312)	(295,825)	(383,499)	(646,300)	118.5%
INTERGOVERNMENTAL	(1,448,476)	(1,174,734)	(1,498,234)	(1,504,862)	28.1%
CHARGES FOR SERVICES	(1,441,926)	(1,218,300)	(1,218,300)	(1,304,200)	7.1%
FINES & FORFEITURES	(1,172,324)	(936,000)	(936,000)	(1,061,000)	13.4%
INVESTMENT INCOME	(71,624)	(25,000)	(118,098)	(1,019,000)	3976.0%
CONTRIBUTIONS & DON	(7,740)	(10,500)	(11,500)	(9,000)	-14.3%
MISCELLANEOUS	(609,942)	(610,730)	(610,730)	(598,528)	-2.0%
OTHER FINANCING SOUR	(2,942,298)	(2,462,032)	(9,530,724)	(2,559,124)	3.9%
TOTAL GENERAL FUND REVENUES	(40,541,174)	(37,206,121)	(45,340,945)	(44,060,189)	18.4%
NON DEPARTMENTAL	4,479,731	5,679,582	6,033,582	5,236,654	-7.8%
BOARD OF COMMISSIONERS	187,579	219,476	219,476	283,155	26.6%
COUNTY CLERK	91,190	101,391	103,025	129,866	28.1%
HUMAN RESOURCES	325,087	360,013	360,013	376,113	4.5%
PROBATE COURT	588,798	648,634	648,985	672,331	3.7%
JUVENILE COURT	714,125	1,166,505	1,272,364	953,165	-18.3%
SUPERIOR COURT	621,665	453,782	453,782	448,412	-1.2%
MAGISTRATE COURT	633,959	719,805	719,454	726,483	0.9%
CLERK OF SUPERIOR COUR	904,839	931,264	973,664	983,711	5.6%
DISTRICT ATTORNEY	574,627	559,521	559,521	664,343	18.7%
FINANCE DEPARTMENT	631,555	879,310	897,895	886,540	0.8%
INFORMATION TECHNOLOGY	966,948	736,850	762,150	674,116	-8.5%
COUNTY ADMINISTRATOR	379,557	528,649	528,649	429,669	-18.7%
ELECTIONS & VOTER REGI	312,209	350,093	350,093	374,315	6.9%
TAX COMMISSIONER	929,672	1,128,815	1,128,815	1,189,922	5.4%
TAX APPRAISER/ASSESSOR	749,226	842,697	842,697	919,973	9.2%
EXTENSION SERVICE	146,390	170,058	170,058	188,596	10.9%
CORONER	111,641	136,593	136,593	130,665	-4.3%
BUILDING & GROUNDS	975,150	961,421	1,021,421	1,056,813	9.9%
SHERIFF-ENFORCEMENT	7,574,311	8,658,817	8,661,517	8,712,213	0.6%
SHERIFF-JAIL	5,784,012	6,430,326	6,495,326	6,265,678	-2.6%
EMERGENCY MANAGEMENT	372,875	375,722	372,022	363,749	-3.2%
BUILDING & PLANNING	245,736	282,682	436,231	396,854	40.4%
PLANNING COMMISSION	5,357	8,574	8,574	9,559	11.5%
AG CENTER & LIVESTOCK	43,243	74,800	89,800	49,500	-33.8%
ANIMAL CONTROL	334,811	406,513	404,513	376,621	-7.4%
ORDINANCE ENFORCEMENT	130,836	110,759	110,759	241,787	118.3%
ROAD DEPARTMENT	6,642,691	6,559,353	6,900,617	6,607,654	0.7%
VEHICLE MAINTENANCE	545,140	573,531	573,531	617,356	7.6%
PUBLIC DEFENDER	303,658	352,603	352,603	390,463	10.7%
HISTORIC PRESERVATION	1,988	7,018	7,018	7,028	0.1%
PLANNING & DEVELOPMENT	103,272	145,461	145,461	137,310	-5.6%
SENIOR CENTER	127,235	142,592	140,092	144,368	1.2%
JUVENILE COURT-ADJUST	88,818	-	-	-	0.0%
RECREATION OTHER	33,985	54,950	54,950	62,630	14.0%
SALACOA CREEK PARK	176,733	183,997	187,997	196,005	6.5%
GENERAL RECREATION	1,155,040	1,365,888	1,361,882	1,347,665	-1.3%
GEOGRAPHIC INFORMATION	131,552	149,362	149,362	139,260	-6.8%
PUBLIC HEALTH ADMINIST	405,262	405,262	405,262	405,262	0.0%

	2022 ACTUAL	2023 ORIG. BUDGET	2023 REVISED BUDGET	2024 PROP. BUDGET	PCT CHANGE
SCHOOL HEALTH SERVICES	68,250	68,250	68,250	68,250	0.0%
AMBULANCE SERVICES	296,500	-	13,700	14,000	0.0%
GEORGIA STATE PATROL	25,847	-	-	-	0.0%
OTHER WELFARE ASSISTAN	44,563	44,563	44,563	44,563	0.0%
MEALS ON WHEELS	3,276	3,276	3,276	3,276	0.0%
CULTURE/RECREATION ADM	482,212	496,678	496,678	500,000	0.7%
SPECTATOR RECREATION	10,450	10,450	10,450	10,450	0.0%
LIBRARY ADMINISTRATION	275,697	295,925	295,925	295,925	0.0%
FOREST RESOURCES	10,842	10,842	10,842	10,842	0.0%
AIRPORTS	160,000	168,000	168,000	168,000	0.0%
OTHER PROJECTS	28,377	30,469	30,469	30,469	0.0%
SECTION 5311 GRANT	90,401	159,038	159,038	118,610	-25.4%
TOTAL GENERAL FUND EXP.	40,026,920	44,150,160	45,340,945	44,060,189	-0.2%
GENERAL FUND	<u>\$ (514,254)</u>	<u>\$ 6,944,039</u>	<u>\$ -</u>	<u>\$ -</u>	

201 SUPPLEMENTAL JUVENILE SERVICES

SUPPLEMENTAL JUVENILE REV.	(3,562)	(690)	(998)	(7,300)	958.0%
SUPPLEMENTAL JUVENILE EXP.	3	998	998	7,300	631.5%
SUPPLEMENTAL JUVENILE	<u>\$ (3,559)</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>	

202 DRUG ABUSE TREATMENT & ED

DRUG ABUSE REVENUE	(111,962)	(107,912)	(107,912)	(106,050)	-1.7%
DRUG ABUSE EXPENDITURES	68,798	107,912	107,912	106,050	-1.7%
DRUG ABUSE TREATMENT	<u>\$ (43,164)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

203 CRIME VICTIMS ASSISTANCE FUND

CRIME VICTIMS REVENUE	(88,678)	(87,825)	(131,936)	(161,203)	83.6%
CRIME VICTIMS EXPENDITURES	3,417	8,493	131,936	161,203	1798.1%
CRIME VICTIMS ASSISTANCE	<u>\$ 17,878</u>	<u>\$ 44,111</u>	<u>\$ -</u>	<u>\$ -</u>	

207 FIRE FUND

TAXES	(2,893,127)	(2,808,000)	(2,808,000)	(2,844,000)	1.3%
LICENSES & PERMITS	(104,247)	(80,000)	(80,000)	(105,000)	31.3%
CHARGES FOR SERVICES	(4)	-	-	-	0.0%
INVESTMENT INCOME	(8,391)	(3,000)	(3,000)	(75,000)	2400.0%
MISCELLANEOUS	(778)	-	-	-	0.0%
OTHER FINANCING SOUR	(2,064,704)	(2,696,884)	(3,196,884)	(3,015,107)	11.8%
FIRE FUND REVENUES	(5,071,251)	(5,587,884)	(6,087,884)	(6,039,107)	8.1%
PERSONAL SERV & BEN	3,827,565	5,099,646	5,099,646	5,109,797	0.2%
PURCH/CONTRACTED SER	333,584	330,408	346,253	322,310	-2.5%
SUPPLIES	565,639	629,980	565,785	582,000	-7.6%
CAPITAL OUTLAY	-	27,850	76,200	25,000	-10.2%
FIRE EXPENDITURES	4,726,788	6,087,884	6,087,884	6,039,107	-0.8%
FIRE FUND	<u>\$ (344,463)</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	

	2022 ACTUAL	2023 ORIG. BUDGET	2023 REVISED BUDGET	2024 PROP. BUDGET	PCT CHANGE
208 JAIL MAINTENANCE FUND					
JAIL MTNCE. REVENUES	(108,395)	(80,050)	(80,050)	(86,500)	8.1%
JAIL MTNCE. EXPENDITURES	80,041	80,050	80,050	86,500	8.1%
JAIL MAINTENANCE FUND	<u>\$ (28,353)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
210 CONDEMNATION FUND					
CONDEMNATION REVENUES	(64,921)	(71,550)	(71,550)	(50,050)	-30.0%
CONDEMNATION EXPENDITURES	54,634	63,800	71,550	50,050	-21.6%
CONDEMNATION FUND	<u>\$ (10,287)</u>	<u>\$ (7,750)</u>	<u>\$ -</u>	<u>\$ -</u>	
215 EMERGENCY TELEPHONE SYST FUND					
EMERGENCY TELEPHONE REV.	(1,954,992)	(2,136,582)	(2,301,582)	(2,328,104)	9.0%
EMERGENCY TELEPHONE EXP.	1,928,576	2,286,582	2,301,582	2,328,104	1.8%
EMERGENCY TELEPHONE SYS.	<u>\$ (26,415)</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	
230 AMERICAN RESCUE PLAN					
ARPA REVENUES	(1,587,446)	(5,000)	(9,667,500)	(240,000)	4700.0%
ARPA EXPENDITURES	1,574,648	9,667,500	9,667,500	240,000	-97.5%
AMERICAN RESCUE PLAN	<u>\$ (12,798)</u>	<u>\$ 9,662,500</u>	<u>\$ -</u>	<u>\$ -</u>	
275 HOTEL/MOTEL TAX					
TAX REVENUE	(141,271)	(125,000)	(125,000)	(125,000)	0.0%
HOTEL/MOTEL EXPENDITURE	141,271	125,000	125,000	125,000	0.0%
HOTEL/MOTEL TAX	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
327 2012 SPLOST					
2012 SPLOST REVENUE	(14,595)	(10,000)	(5,503,946)	(214,050)	2040.5%
2012 SPLOST EXPENDITURES	5,685,532	5,483,445	5,503,946	214,050	-96.1%
TOTAL 2012 SPLOST	<u>\$ 5,670,937</u>	<u>\$ 5,473,445</u>	<u>\$ -</u>	<u>\$ -</u>	
328 2018 SPLOST					
2018 SPLOST REVENUE	(13,517,393)	(11,520,000)	(20,205,230)	(12,952,126)	12.4%
2018 SPLOST EXPENDITURES	4,166,201	6,207,263	20,205,230	12,952,126	108.7%
TOTAL 2018 SPLOST	<u>\$ (8,932,260)</u>	<u>\$ 2,685,230</u>	<u>\$ -</u>	<u>\$ -</u>	
501 CHERT ENTERPRISE FUND					
CHERT ENTERPRISE REVENUES	(229,860)	(175,450)	(241,677)	(378,095)	115.5%
CHERT ENTERPRISE EXP.	201,166	222,954	241,677	378,095	69.6%
CHERT ENTERPRISE FUND	<u>\$ (28,694)</u>	<u>\$ 47,504</u>	<u>\$ -</u>	<u>\$ -</u>	
540 LANDFILL ENTERPRISE FUND					
LANDFILL ENTERPRISE REV.	(865,927)	(1,210,000)	(1,501,700)	(1,745,000)	-0.1%
LANDFILL ENTERPRISE EXP.	1,979,482	1,508,900	1,501,700	1,745,000	-19.4%
LANDFILL ENTERPRISE FUND	<u>\$ 1,106,356</u>	<u>\$ 291,700</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Capital Outlay

General Fund

Code Enforcement - Vehicle	\$ 38,000
Public Works - Dump Truck	<u>205,000</u>
	243,000

Fire Fund

Infrastructure - Fire Hydrants	25,000
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American Rescue Plan

Sonoraville Recreation Dept - Tennis Courts	78,900
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2012 SPLOST

Brookshire Park - Site Improvements	175,000
Health Dept - Storage & Records Building	<u>39,050</u>
	214,050

2018 SPLOST

Buildings Project #40 Admin Building Phase 1	330,375
Buildings Project #41 Admin Building Phase 2	750,000
Buildings Project #34 Admin Building Phase 3	1,000,000
Buildings Project #39 Admin Building Phase 4	1,000,000
Machinery - 6 new computer stations for 911	10,291
Patrol Cars	405,320
Evidence Building & Morgue Building	2,000,000
Fire Engine	2,583,000
Fire Staff Vehicles	150,000
Records Retention Building	379,581
Camp Renovations	<u>500,000</u>
	<u>9,108,567</u>

Total Funds

\$ 9,669,517



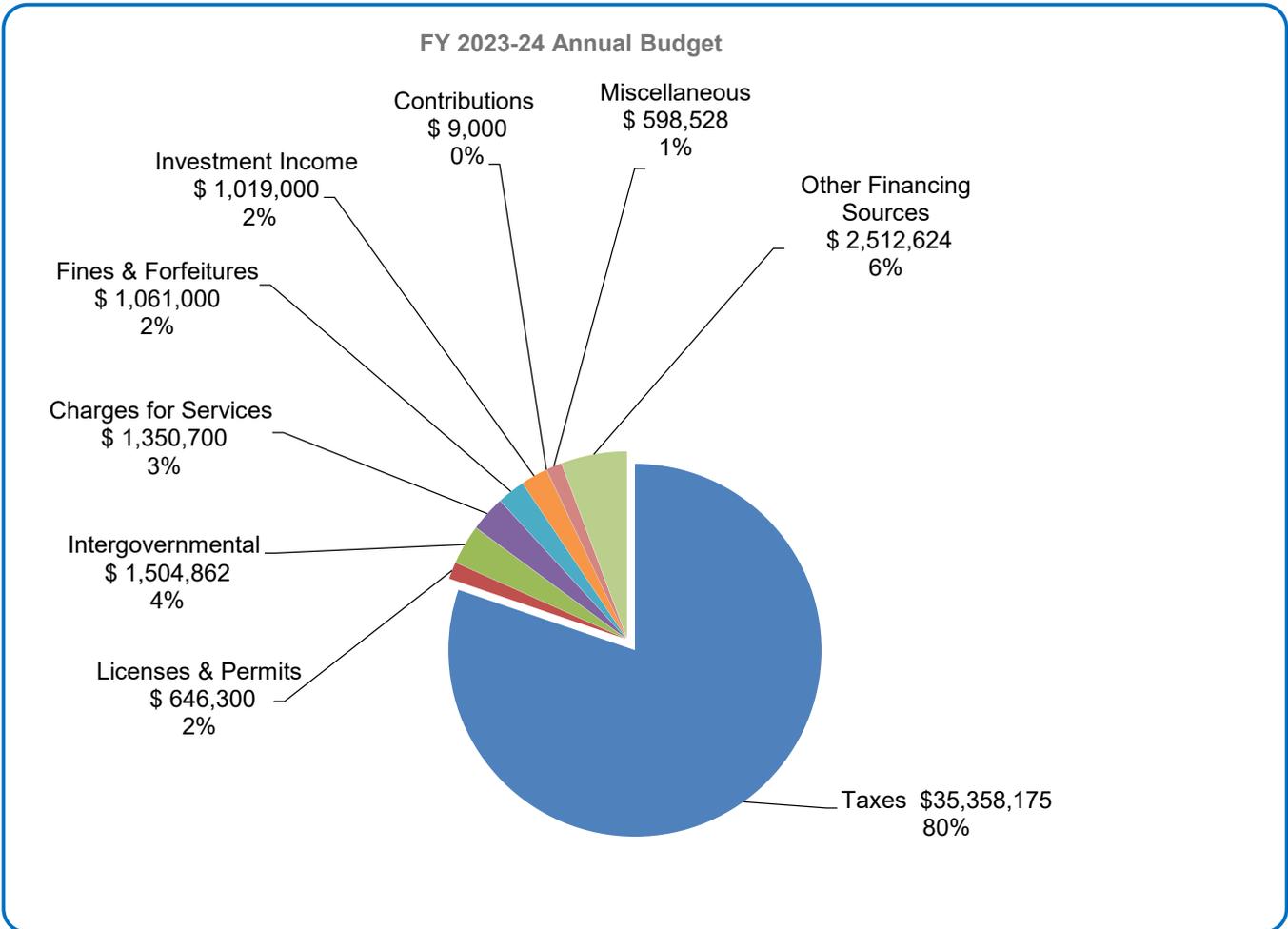
GENERAL FUND

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
Taxes	\$ 32,139,533	\$ 30,473,000	\$ 31,033,860	\$ 35,358,175
Licenses & Permits	707,312	295,825	383,499	646,300
Intergovernmental	1,448,476	1,174,734	1,498,234	1,504,862
Charges for Services	1,494,979	1,248,300	1,248,300	1,350,700
Fines & Forfeitures	1,172,324	936,000	936,000	1,061,000
Investment Income	71,624	25,000	118,098	1,019,000
Contributions	7,740	10,500	11,500	9,000
Miscellaneous	609,942	610,730	610,730	598,528
Other Financing Sources	2,889,245	2,432,032	2,554,985	2,512,624
Use of Reserves	-	-	6,945,739	-
TOTAL GENERAL FUND REVENUES	\$ 40,541,174	\$ 37,206,121	\$ 45,340,945	\$ 44,060,189



GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget 359652	FY 2023-24 Approved Budget
TAXES					
100 311110	REAL PROPERTY-CURRENT YEAR	\$ 17,161,566	\$ 16,900,000	\$ 17,145,985	\$ 21,509,675
100 311120	TIMBER	16,139	20,000	20,000	18,000
100 311200	REAL PROPERTY-PRIOR YEAR	455,298	650,000	650,000	450,000
100 311310	MOTOR VEHICLE	299,657	275,000	275,000	285,000
100 311315	MOTOR VEHICLE TITLE TAX	3,300,034	3,000,000	3,000,000	3,000,000
100 311320	MOBILE HOME	45,239	30,000	30,000	30,000
100 311340	INTANGIBLE	586,212	450,000	450,000	365,000
100 311391	RAILROAD EQUIP AD VALOREM TAX	26,440	20,000	20,000	26,000
100 311392	HEAVY EQUIPMENT TAX	3,351	1,000	1,000	2,000
100 311410	MOTOR VEHICLE-PRIOR YEAR	-	-	-	4,500
100 311420	MOBILE HOMES- PRIOR YEAR	5,806	5,000	5,000	165,000
100 311500	PROPERTY NOT ON DIGEST	282,276	125,000	125,000	128,000
100 311600	R/E TRANSFER	227,059	100,000	100,000	225,000
100 311750	FRANCHISE-CABLE TV	218,587	200,000	200,000	-
100 311790	FRANCHISE-OTHER	28,094	30,000	30,000	7,800,000
100 313101	LOST	8,540,796	7,650,000	7,610,875	892,000
100 313105	EXCISE TAX	538,159	525,000	879,000	178,000
100 314200	ALCOHOLIC BEVERAGE EXCISE	173,531	170,000	170,000	-
100 316300	FINANCIAL INSTITUTIONS	58,313	82,000	82,000	65,000
100 319110	INTEREST/PENALTY/FIFA	172,974	240,000	240,000	215,000
TOTAL TAXES		32,139,533	30,473,000	31,033,860	35,358,175
LICENSES & PERMITS					
100 321110	LICENSES-BEER/WINE	38,750	33,000	33,000	36,000
100 321111	APPLICATION FEES-BEER/WINE	3,400	2,800	2,800	2,800
100 321701	LICENSES-JUNK,SCRAP,SALVAGE	25	25	25	-
100 322100	BUILDING PERMITS	(100)	-	-	600,000
100 322110	INSPECTION FEES	655,251	250,000	337,674	1,500
100 322931	LAND DISTURBING PERMITS	9,986	10,000	10,000	6,000
TOTAL LICENSES & PERMITS		707,312	295,825	383,499	646,300
INTERGOVERNMENTAL					
100 331111	NATIONAL FOREST SERV LAW ENF	-	5,000	5,000	-
100 331115	GEMA FED DIRECT	-	-	-	5,670
100 331150	INDIRECT	207,650	-	-	252
100 331151	USDA-FOREST SERVICE	6,700	-	-	6,700
100 331250	INDIRECT	11,681	-	-	10,950
100 331350	INDIRECT	32,000	-	-	-
100 333000	FED GOV-PMT IN LIEU TAXES	256,388	260,000	260,000	270,000
100 334114 017	GEMA PERFORMANCE PAR	22,124	22,124	22,124	19,912
100 334119	STATE JUDGES GRANT-JUVENILE CT	40,000	40,000	40,000	40,000
100 334123	GEMA	1,411	-	-	378
100 334127	FEMA-MUTUAL AID & ASST.	11,651	-	-	-
100 334132	ACCG SAFETY GRANT	-	-	8,500	-
100 334133	JUVENILE JUDGE SUPP. GRANT	-	-	-	6,000
100 334140	GRANTS-OTHER	11,259	-	-	-
100 334320	GA DOT	847,610	847,610	847,610	850,000
100 334320 111	GA DOT	-	-	315,000	-
100 339001	SRO OFFICER	-	-	-	295,000
TOTAL INTERGOVERNMENTAL		1,448,476	1,174,734	1,498,234	1,504,862

GENERAL FUND REVENUES

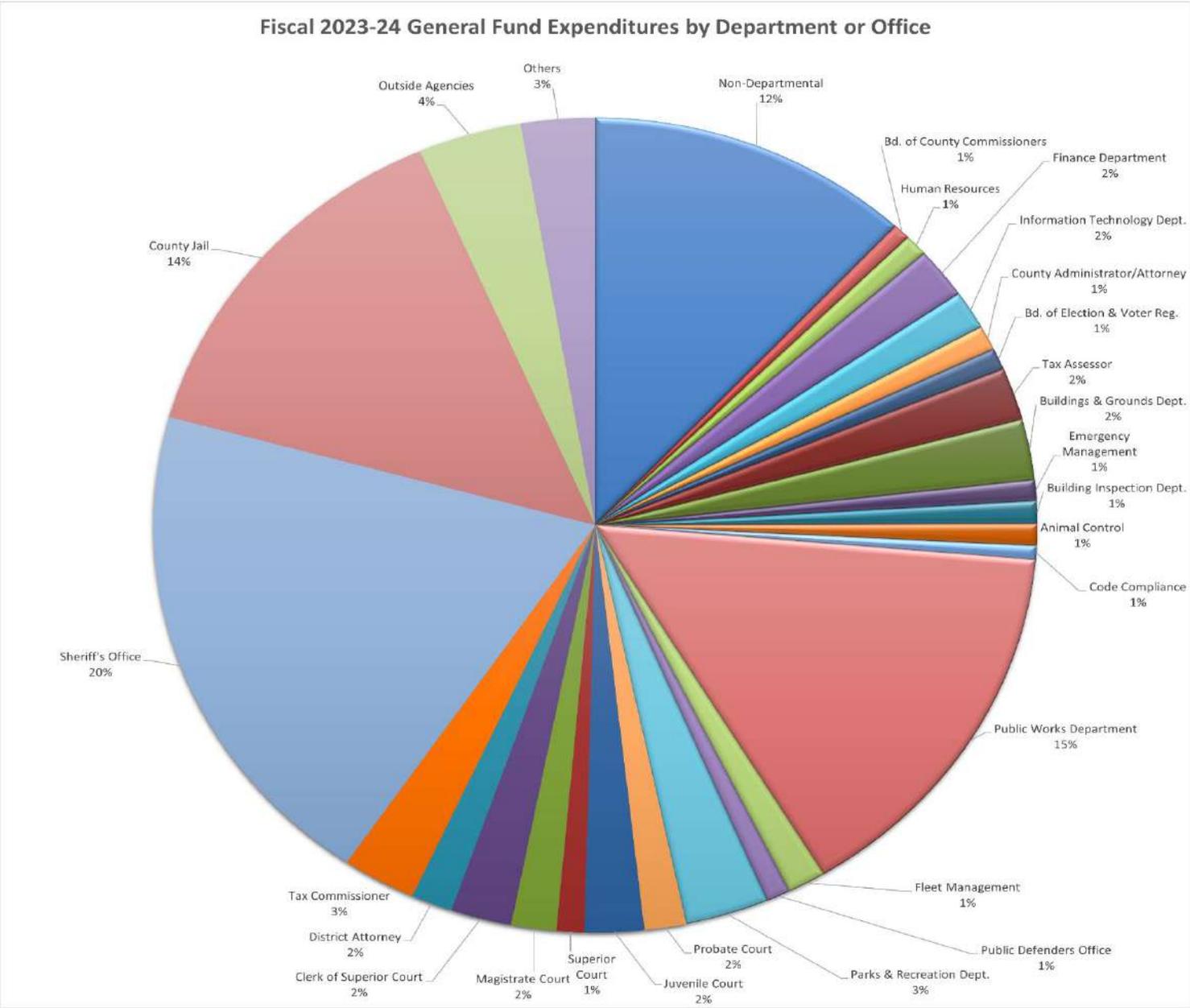
Account Number	Revenue Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
CHARGES FOR SERVICES					
100 341100	COURT COSTS,FEES, AND CHARGES	76,154	75,000	75,000	76,000
100 341105	VITAL RECORDS-PROBATE COURT	72,965	55,000	55,000	68,000
100 341121	PRE-TRIAL DIVERSION FEES	-	5,000	5,000	-
100 341200	RECORDING FEES	293,510	200,000	200,000	190,000
100 341310	ZONING & VARIANCE FEES	12,250	6,000	6,000	8,000
100 341335	PLAT REVIEW FEES	-	1,000	1,000	1,000
100 341390	OTHER	16,444	1,000	1,000	100
100 341393	CITY OF RESACA-POLICE PROTECT	91,666	100,000	100,000	100,000
100 341400	PRINTING & DUPLICATING SERV	12,393	9,000	9,000	10,000
100 341910	ELECTION QUALIFYING FEES	495	-	-	-
100 341911	ELECTIONS-CITIES REIMBURSEMENT	-	5,000	5,000	5,000
100 341940	COMMISSIONS ON TAX COLLECTIONS	587,687	525,000	525,000	588,000
100 341943	SOC SEC INCENTIVE PMTS-JAIL	10,000	6,000	6,000	10,000
100 341950	RESTITUTION	513	100	100	100
100 341965	COMMISSIONS-VENDING MACH	131	200	200	150
100 342122	SERVING LEGAL PAPERS,ETC-SHER	14,240	12,000	12,000	15,000
100 342123	TRANSPORT/EXTRADITION	-	100	100	-
100 342125	CRIMINAL HISTORIES-SHERIFF	2,990	1,000	1,000	2,000
100 342126	SEX OFFENDER	50	100	100	50
100 342331	INMATE HOUSING FEES-STATE	375	5,000	5,000	-
100 342332	INMATE HOUSING FEE-LOCAL	4,920	2,500	2,500	8,000
100 342902	OTHER CHARGES FOR SERVICES	81	-	-	-
100 343100	STREET REPAIRS	18,820	10,000	10,000	17,000
100 343101	PAVING SERVICE FEES	4,404	-	-	-
100 343102	DRIVEWAY PERMIT FEES	1,950	-	-	5,000
100 343301	PAVING REVENUE-SITE IMPROVEMENT	6,453	-	-	-
100 343901	SALE OF PIPE, LUMBER, ETC	47,871	25,000	25,000	45,000
100 343903	SALE OF SCRAP STEEL	5,182	5,000	5,000	1,500
100 344130	SALE RECYCLING MATERIAL	706	1,000	1,000	-
100 345500	ANIMAL CONTROL FEES	57,096	50,000	50,000	50,000
100 345800	CHILD SUPPORT FEES	3,715	4,500	4,500	3,000
100 346127	SHERIFF-MISCELLANEOUS CHARGES	1,099	1,000	1,000	1,000
100 346901	INDIGENT APPLIC FEE - CLK COURT	5,765	4,500	4,500	5,800
100 346902	CONSERVATION USE ASSESSMENT	800	10,000	10,000	4,000
100 347201	CAMPING FEES-SALACOA	27,005	25,000	25,000	15,000
100 347202	FISHING FEES-SALACOA	-	1,000	1,000	500
100 347203	SWIMMING FEES - SALACOA	751	1,000	1,000	1,000
100 347204	BOAT RENTAL - SALACOA	-	1,000	1,000	-
100 347401	GATE FEES	4,860	1,000	1,000	5,000
100 347600	PROGRAM FEES	65,166	65,000	65,000	68,000
100 347601	PROGRAM FEES- SALACOA	-	300	300	-
100 347901	CONCESSIONS REVENUE	28,959	20,000	20,000	32,000
100 347902	PICTURES	4,612	2,500	2,500	3,500
100 347904	ADVERTISING REV- REC PROMO SIGNS	-	500	500	-
100 347905	COMMUNITY ROOM RENTAL	12,900	11,000	11,000	12,000
TOTAL CHARGES FOR SERVICES		1,494,979	1,248,300	1,248,300	1,350,700
FINES AND FORFEITURES					
100 351110	SUPERIOR	234,827	150,000	150,000	240,000
100 351130	MAGISTRATE	130,589	120,000	120,000	120,000
100 351150	JUVENILE	12,315	1,000	1,000	7,000
100 351170	PROBATE COURT	770,664	650,000	650,000	681,000
100 352100	BOND	23,931	15,000	15,000	13,000
TOTAL FINES AND FORFEITURES		1,172,324	936,000	936,000	1,061,000

GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
INVESTMENT INCOME					
100	361000 INTEREST REVENUES	66,012	25,000	118,098	400,000
100	361050 INTEREST REVENUE-INVESTMENTS	-	-	-	619,000
100	361100 INTEREST REVENUES-LEASES	5,612	-	-	-
TOTAL INVESTMENT INCOME		71,624	25,000	118,098	1,019,000
CONTRIBUTIONS					
100	370004 CONTRIBUTIONS-RECREATION	7,740	10,000	10,000	9,000
100	370010 CONTRIBUTIONS-VARIOUS	-	500	1,500	-
TOTAL CONTRIBUTIONS		7,740	10,500	11,500	9,000
MISCELLANEOUS					
100	381001 LEASE REVENUE-USDA	75,541	-	-	-
100	382002 RENT-CELL TOWER	33,544	33,578	33,578	33,879
100	382004 RENT-DFACS BUILDING	316,022	316,000	316,000	316,000
100	382006 RENT-AG	3,996	85,152	85,152	85,149
100	382007 RENT-SIGN	720	1,000	1,000	1,000
100	389002 TELEPHONE COMMISSIONS-SHERIFF	76,194	85,000	85,000	75,000
100	389003 COMMISSARY COMMISSIONS-JAIL	90,940	80,000	80,000	80,000
100	389099 MISCELLANEOUS	12,985	10,000	10,000	7,500
TOTAL MISCELLANEOUS		609,942	610,730	610,730	598,528
OTHER FINANCING SOURCES					
100	391002 OPER. TRANS FROM ROAD PROJECT	2,048,789	2,250,005	2,250,005	2,078,124
100	391003 OPER. TRANSFER IN-JAIL MAINT FUND	-	-	-	86,500
100	391005 OPERATING TRANS IN-LANDFILL EN	100,000	100,000	100,000	300,000
100	391006 OPERATING TRANS IN-ARPA	2,023	-	-	-
100	391100 OPERATING TRANSFERS IN-OTHER	80,000	80,027	94,627	-
100	392100 SALE OF GENERAL FIXED ASSETS	164,942	2,000	2,000	38,000
100	392102 SALE OF ASSETS	22,827	-	-	-
100	392200 COMPENSATION FOR LOSS OF GFA	59,309	-	108,353	10,000.00
100	393501 PROCEEDS CAPITAL LEASE-CISCO	165,596	-	-	-
100	393502 PROCEEDS CAPITAL LEASE-VERISTOR	245,758	-	-	-
TOTAL OTHER FINANCING SOURCES		2,889,245	2,432,032	2,554,985	2,512,624
USE OF RESERVES					
100	391999 TRANSFER IN - FUND BALANCE	-	-	6,945,739	-
TOTAL USE OF RESERVES		-	-	6,945,739	-
TOTAL GENERAL FUND REVENUES		\$ 40,541,174	\$ 37,206,121	\$ 45,340,945	\$ 44,060,189

GENERAL FUND EXPENDITURES

Fiscal 2023-24 General Fund Expenditures by Department or Office



GENERAL FUND EXPENDITURES

GENERAL FUND

Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
Non-Departmental	\$ 4,479,731	\$ 5,679,582	\$ 6,033,582	\$ 5,236,654
Bd. of County Commissioners	187,579	219,476	219,476	283,155
County Clerk	91,190	101,391	103,025	129,866
Human Resources	325,087	360,013	360,013	376,113
Probate Court	588,798	648,634	648,985	672,331
Juvenile Court	714,125	1,166,505	1,272,364	953,165
Superior Court	621,665	453,782	453,782	448,412
Magistrate Court	633,959	719,805	719,454	726,483
Clerk of Superior Court	904,839	931,264	973,664	983,711
District Attorney	574,627	559,521	559,521	664,343
Finance Department	631,555	879,310	897,895	886,540
Information Technology Dept.	966,948	736,850	762,150	674,116
County Administrator/Attorney	379,557	528,649	528,649	429,669
Bd. of Election & Voter Reg.	312,209	350,093	350,093	374,315
Tax Commissioner	929,672	1,128,815	1,128,815	1,189,922
Tax Assessor	749,225	842,697	842,697	919,973
Extension Service	146,390	170,058	170,058	188,596
Coroner	111,641	136,593	136,593	130,665
Buildings & Grounds Dept.	975,150	961,421	1,021,421	1,056,813
Sheriff's Office	7,574,311	8,658,817	8,661,517	8,712,213
County Jail	5,784,012	6,430,326	6,495,326	6,265,678
Emergency Management	372,875	375,722	372,022	363,749
Building Inspection Dept.	245,736	282,682	436,231	396,854
Planning and Zoning Comm.	5,357	8,574	8,574	9,559
Ag Service Center & Livestock	43,243	74,800	89,800	49,500
Animal Control	334,811	406,513	404,513	376,621
Code Compliance	130,836	110,759	110,759	241,787
Public Works Department	6,642,060	6,559,353	6,900,617	6,607,654
Fleet Management	545,140	573,531	573,531	617,356
Public Defenders Office	303,658	352,603	352,603	390,463
Historic Preservation Comm.	1,988	7,018	7,018	7,028
Planning & Development Dept.	103,905	145,461	145,461	137,310
Senior Citizens Center	127,235	142,592	140,092	144,368
Juvenile Court - Adjust Program	88,818	-	-	-
Battlefield Parks	33,985	54,950	49,950	62,630
Salacoa Creek Park	176,733	183,997	192,997	196,005
Parks & Recreation Dept.	1,155,040	1,365,888	1,361,882	1,347,665
Geographic Information Office	131,552	149,362	149,362	139,260
TOTAL DEPARTMENTAL	38,125,242	42,457,407	43,634,492	42,390,542

GENERAL FUND EXPENDITURES

Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 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	296,500	-	13,700	14,000
Georgia State Patrol	25,847	-	-	-
Meals on Wheels	3,276	3,276	3,276	3,276
DFACS	44,563	44,563	44,563	44,563
Calhoun Recreation	482,212	496,678	496,678	500,000
Arts Council	5,000	5,000	5,000	5,000
Fair Association	5,450	5,450	5,450	5,450
Library	275,697	295,925	295,925	295,925
Georgia Forestry Commission	10,842	10,842	10,842	10,842
Airport Authority	160,000	168,000	168,000	168,000
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.	8,908	11,000	11,000	11,000
5311 Transportation Program	90,401	159,038	159,038	118,610
TOTAL OUTSIDE AGENCIES	1,901,677	1,692,753	1,706,453	1,669,647
TOTAL GENERAL FUND EXP.	40,026,919	44,150,160	45,340,945	44,060,189
CHANGE IN NET POSITION	\$ 514,255	\$ (6,944,039)	\$ -	\$ -

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 BB&T building are recorded here as well.



Gordon County Courthouse

NON-DEPARTMENTAL

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
100100	512100 GROUP INSURANCE	\$ 54,129	\$ 67,390	\$ 67,390	\$ 59,251
100100	512600 UNEMPLOYMENT INSURANCE	2,555	15,000	15,000	10,000
100100	512700 WORKERS COMPENSATION	262,433	420,000	420,000	420,000
TOTAL PERSONAL SERVICES		319,116	502,390	502,390	489,251
PURCHASED SERVICES					
100100	521208 CONTINGENCY	13,100	50,000	50,000	50,000
100100	521210 CONSULTING	37,050	50,000	50,000	70,000
100100	521305 DATA PROCESSING	-	-	780	500
100100	523100 INSURANCE, OTHER THAN EMPLOY	436,927	528,317	528,317	595,199
100100	523210 COMM.-INTERNET	155,390	157,000	156,220	175,000
100100	523220 POSTAGE	322	255	255	450
100100	523670 BANK TRANSACTION FEES	9,592	12,000	12,000	10,000
100100	523672 BAD CHECK FEES	-	-	-	-
TOTAL PURCHASED SERVICES		652,381	797,572	797,572	901,149
SUPPLIES					
100100	531600 SMALL EQUIPMENT	11,637	-	-	-
100100	531603 SMALL EQUIPMENT-COMPUTER	12,264	-	-	-
100100	531700 OTHER SUPPLIES	-	155	155	-
TOTAL SUPPLIES		23,901	155	155	-
OTHER COSTS					
100100	572130 EXCISE TAX PAYMENTS	-	-	354,000	340,000
100100	573000 CLAIMS & JUDGMENTS	-	30,000	30,000	10,000
100100	574001 INDIGENT FUNERAL	27,225	30,000	30,000	30,000
100100	574020 COVID 19 - SUPPLIES	7,920	-	-	-
TOTAL OTHER COSTS		35,145	60,000	414,000	380,000
DEBT SERVICE					
100100	581210 PRINCIPAL-DFACS	229,290	240,832	240,832	252,954
100100	581211 PRINCIPAL-2015 REVENUE BOND	105,000	105,000	105,000	100,000
100100	582210 INTEREST-DFACS	81,620	70,083	70,083	57,963
100100	582211 INTEREST-2015 REVENUE BOND	21,074	18,702	9,944	16,385
100100	582300 INTEREST-OTHER DEBT	-	-	8,758	-
TOTAL DEBT SERVICE		436,985	434,617	434,617	427,302
TRANSFERS OUT					
100100	611012 E-911 FUND	841,843	1,070,582	1,070,582	841,667
100100	611015 FIRE FUND	2,064,704	2,696,884	2,696,884	2,015,107
100100	611030 CRIME VICTIMS ASSISTANCE FUND	29,096	37,500	37,500	111,128
100100	611032 DRUG ABUSE TREATMENT FUND	76,560	79,882	79,882	71,050
TOTAL TRANSFERS OUT		3,012,203	3,884,848	3,884,848	3,038,952
TOTAL NON-DEPARTMENTAL		\$ 4,479,731	\$ 5,679,582	\$ 6,033,582	\$ 5,236,654

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) Chad Steward, Vice-Chairman Kevin Cunningham, Chairman Bud Owens, Bruce Potts, & Kurt Sutherland

BOARD OF COUNTY COMMISSIONERS

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
400 511100	REGULAR EMPLOYEES SALARIES	\$ 51,109	\$ 51,956	\$ 51,956	\$ -
400 511900	OTHER PAY	-	-	-	81,420
400 512100	GROUP INSURANCE	57,942	59,195	59,195	87,510
400 512200	FICA CONTRIBUTIONS	3,603	3,975	3,975	6,229
TOTAL PERSONAL SERVICES		112,654	115,126	115,126	175,159
PURCHASED SERVICES					
400 521307	OTHER TECHNICAL SERVICES	900	1,500	2,145	2,145
400 522320	RENTAL OF EQUIPMENT	236	800	800	800
400 523201	COMM.-TELEPHONE	3,234	3,100	3,100	3,100
400 523220	COMM.-POSTAGE	-	300	300	300
400 523300	ADVERTISING	3,417	5,000	5,000	5,000
400 523400	PRINTING AND BINDING	-	500	1,465	2,196
400 523500	TRAVEL	5,448	17,000	15,845	16,050
400 523601	DUES	55,508	55,000	55,205	55,000
400 523700	EDUCATION AND TRAINING	3,841	14,000	14,000	12,000
TOTAL PURCHASED SERVICES		72,583	97,200	97,860	96,591
SUPPLIES					
400 531101	OFFICE SUPPLIES	98	150	150	150
400 531110	OPERATIONAL SUPPLIES	299	850	850	850
400 531270	GASOLINE/DIESEL	472	600	600	600
400 531300	FOOD	458	950	950	1,000
400 531400	BOOKS AND PERIODICALS	51	100	100	100
400 531600	SMALL EQUIPMENT	-	800	800	6,705
400 531700	OTHER SUPPLIES	965	3,700	3,040	2,000
TOTAL SUPPLIES		2,342	7,150	6,490	11,405
TOTAL BOARD OF COUNTY COMMISSIONERS		\$ 187,579	\$ 219,476	\$ 219,476	\$ 283,155

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 commission agendas, notifies the media of all Board meetings, records all commission meetings, prepares commission 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
402 511100	REGULAR EMPLOYEES SALARIES	\$ 66,687	\$ 70,896	\$ 70,896	\$ 77,656
402 511700	LONGEVITY PAY	375	390	390	-
402 511900	OTHER PAY	-	-	-	-
402 512100	GROUP INSURANCE	11,135	12,795	12,795	29,170
402 512200	FICA CONTRIBUTIONS	5,362	5,725	5,725	6,237
402 512400	RETIREMENT CONTRIBUTIONS	3,402	3,540	3,540	5,878
TOTAL PERSONAL SERVICES		86,960	93,346	93,346	118,941
PURCHASED SERVICES					
402 522320	RENTAL OF EQUIPMENT & VEHICLES	336	1,100	1,100	1,100
402 523201	COMM.-TELEPHONE	641	720	720	720
402 523220	COMM.-POSTAGE	113	500	325	250
402 523400	PRINTING AND BINDING	2,621	3,165	2,980	3,165
402 523500	TRAVEL	-	950	950	2,500
402 523601	DUES	40	40	140	340
402 523700	EDUCATION AND TRAINING	-	335	520	2,000
TOTAL PURCHASED SERVICES		3,752	6,810	6,735	10,075
SUPPLIES					
402 531101	OFFICE SUPPLIES	478	1,035	1,035	500
402 531104	PRINTER SUPPLIES	-	-	-	150
402 531110	OPERATIONAL SUPPLIES	-	100	-	100
402 531600	SMALL EQUIPMENT	-	100	1,909	100
TOTAL SUPPLIES		478	1,235	2,944	850
TOTAL COUNTY CLERK		\$ 91,190	\$ 101,391	\$ 103,025	\$ 129,866

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
403 511100	REGULAR EMPLOYEES SALARIES	\$ 152,392	\$ 163,599	\$ 163,599	\$ 176,071
403 511700	LONGEVITY PAY	630	660	660	-
403 512100	GROUP INSURANCE	61,850	42,393	42,393	41,814
403 512200	FICA CONTRIBUTIONS	12,126	13,191	13,191	14,111
403 512400	RETIREMENT CONTRIBUTIONS	7,776	8,170	8,170	12,967
TOTAL PERSONAL SERVICES		234,774	228,013	228,013	244,963
PURCHASED SERVICES					
403 510001	PROFESSIONAL SERVICE	72,239	95,000	95,000	-
403 521101	PROFESSIONAL SERVICES	-	-	-	108,800
403 521305	DATA PROCESSING	8,477	5,000	5,550	1,100
403 521307	OTHER TECHNICAL SERVICES	5,469	8,500	7,950	8,500
403 522320	RENTAL OF EQUIPMENT & VEHICLES	1,275	3,500	3,500	2,000
403 523201	COMM.-TELEPHONE	79	1,500	1,500	1,000
403 523220	COMM.-POSTAGE	2	600	600	150
403 523300	ADVERTISING	-	600	600	300
403 523400	PRINTING AND BINDING	-	600	600	300
403 523500	TRAVEL	-	1,000	1,000	1,000
403 523601	DUES	100	350	350	300
403 523700	EDUCATION AND TRAINING	316	2,500	2,500	1,000
TOTAL PURCHASED SERVICES		87,957	119,150	119,150	124,450
SUPPLIES					
403 531101	OFFICE SUPPLIES	2,195	4,000	3,685	2,000
403 531104	PRINTER SUPPLIES	-	-	150	500
403 531110	OPERATIONAL SUPPLIES	49	500	500	200
403 531400	BOOKS AND PERIODICALS	-	250	250	200
403 531600	SMALL EQUIPMENT	95	4,000	4,000	3,000
403 531700	OTHER SUPPLIES	17	100	265	300
403 531707	AWARDS	-	4,000	4,000	500
TOTAL SUPPLIES		2,356	12,850	12,850	6,700
TOTAL HUMAN RESOURCES/RISK MANAGEMENT		\$ 325,087	\$ 360,013	\$ 360,013	\$ 376,113

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 licenses 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
404	511100 REGULAR EMPLOYEES SALARIES	\$ 327,628	\$ 388,476	\$ 389,100	\$ 396,471
404	511400 VACATION PAY	13,974	-	-	-
404	511500 SICK PAY	6,116	-	-	-
404	511600 HOLIDAY PAY	7,929	-	-	-
404	511700 LONGEVITY PAY	1,725	1,820	1,820	-
404	512100 GROUP INSURANCE	128,023	143,980	143,980	141,969
404	512200 FICA CONTRIBUTIONS	27,434	30,766	30,814	31,238
404	512400 RETIREMENT CONTRIBUTIONS	10,779	11,867	11,898	22,381
TOTAL PERSONAL SERVICES		523,608	576,909	577,612	592,059
PURCHASED SERVICES					
404	521205 ATTORNEY	38,356	40,000	46,475	49,000
404	521220 MEDICAL	-	500	-	-
404	521302 INTERPRETING	-	600	-	600
404	522230 R&M-MACHINERY	3,229	3,675	3,472	1,990
404	522260 R&M-FURNITURE & FIXTURES	97	300	-	-
404	522320 RENTAL OF EQUIPMENT & VEHICLES	1,796	2,000	1,873	2,000
404	523201 COMM.-TELEPHONE	677	1,000	693	1,000
404	523210 COMM-INTERNET	-	-	107	107
404	523220 COMM.-POSTAGE	2,462	3,000	1,930	3,000
404	523400 PRINTING AND BINDING	780	900	766	490
404	523500 TRAVEL	4,322	5,000	5,178	5,000
404	523601 DUES	625	1,050	450	700
404	523602 WITNESS FEES	-	300	-	300
404	523700 EDUCATION AND TRAINING	2,570	3,000	2,200	3,000
TOTAL PURCHASED SERVICES		54,913	61,325	63,144	67,187
SUPPLIES					
404	531101 OFFICE SUPPLIES	6,978	3,500	3,747	3,700
404	531104 PRINTER SUPPLIES	-	-	2,415	800
404	531110 OPERATIONAL SUPPLIES	-	500	595	700
404	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	1,985
404	531400 BOOKS AND PERIODICALS	482	1,400	298	900
404	531600 SMALL EQUIPMENT	300	2,000	773	2,000
404	531603 SMALL EQUIPMENT-COMPUTER	2,093	2,500	-	2,500
404	531700 OTHER SUPPLIES	423	500	402	500
TOTAL SUPPLIES		10,277	10,400	8,229	13,085
TOTAL PROBATE COURT		\$ 588,798	\$ 648,634	\$ 648,985	\$ 672,331

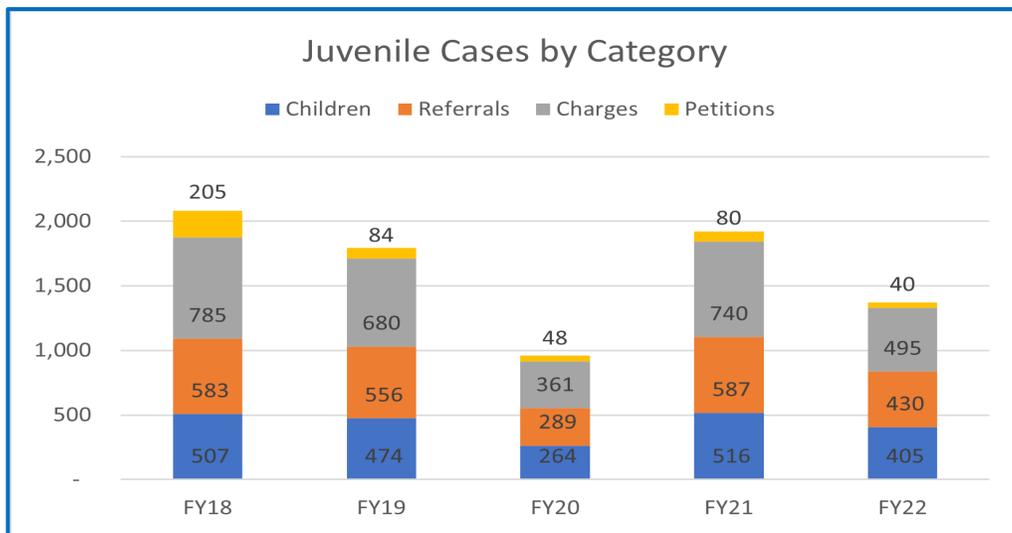
JUVENILE COURT

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
405	511100 REGULAR EMPLOYEES SALARIES	\$ 302,007	\$ 468,978	\$ 468,978	\$ 434,233
405	511400 VACATION PAY	5,264	-	-	-
405	511700 LONGEVITY PAY	330	390	390	-
405	512100 GROUP INSURANCE	137,335	221,980	221,980	154,614
405	512200 FICA CONTRIBUTIONS	23,480	37,204	37,204	34,336
405	512400 RETIREMENT CONTRIBUTIONS	13,791	16,953	16,953	26,082
TOTAL PERSONAL SERVICES		482,207	745,505	745,505	649,265
PURCHASED SERVICES					
405	521206 ATTORNEY-INDIGENT	143,091	260,000	260,000	190,000
405	521220 MEDICAL	-	3,000	3,000	1,000
405	521301 COURT REPORTING	4,587	7,500	7,500	2,000
405	521302 INTERPRETING	8,937	6,500	6,780	7,000
405	522110 DISPOSAL	-	1,500	1,500	650
405	522210 R&M-BUILDINGS	-	-	106,859	-
405	522230 R&M-MACHINERY	-	2,500	2,500	500
405	522250 R&M-VEHICLES	43	2,500	2,500	1,250
405	522320 RENTAL OF EQUIPMENT & VEHICLES	1,483	2,500	2,500	1,350
405	523201 COMM.-TELEPHONE	2,422	13,000	9,860	4,200
405	523210 COMM-INTERNET	50	-	1,914	2,000
405	523213 TELEVISION	-	-	276	300
405	523220 COMM.-POSTAGE	1,890	2,500	3,000	3,000
405	523400 PRINTING AND BINDING	-	1,200	1,200	-
405	523500 TRAVEL	5,572	14,000	12,180	8,500
405	523601 DUES	1,129	1,500	1,500	1,200
405	523602 WITNESS FEES	-	2,000	2,000	1,000
405	523700 EDUCATION AND TRAINING	1,534	5,000	5,000	3,500
405	523902 CONTRACT LABOR-GENERAL	30,000	35,000	35,000	38,000
405	523905 CONTRACT LABOR-JUDGE PRO TEMP	-	10,000	10,000	12,800
TOTAL PURCHASED SERVICES		200,737	370,200	475,069	278,250
SUPPLIES					
405	531101 OFFICE SUPPLIES	19,910	14,500	14,100	7,000
405	531104 PRINTER SUPPLIES	-	-	350	1,000
405	531110 OPERATIONAL SUPPLIES	8,181	8,000	8,000	-
405	531116 OPER. SUPPLIES-COMM SERV/WRK DETAIL	-	1,000	1,000	-
405	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	1,750
405	531151 TIRES/TUBES	-	600	200	-
405	531210 WATER/SEWER	-	3,000	3,000	1,700
405	531220 NATERAL GAS	-	3,200	1,500	1,000
405	531230 ELECTRICITY	-	7,000	9,700	7,700
405	531270 GASOLINE/DIESEL	935	1,500	1,500	700
405	531400 BOOKS AND PERIODICALS	984	2,000	2,000	800
405	531600 SMALL EQUIPMENT	535	6,000	5,440	2,000
405	531603 SMALL EQUIPMENT-COMPUTERS	-	2,000	3,000	1,500
405	531700 OTHER SUPPLIES	536	2,000	2,000	500
405	531709 OTHER SUPPLIES-CASA	99	-	-	-
TOTAL SUPPLIES		31,180	50,800	51,790	25,650
TOTAL JUVENILE COURT		\$ 714,125	\$ 1,166,505	\$ 1,272,364	\$ 953,165

JUVENILE COURT - ADJUST PROGRAM

DEPARTMENT PROFILE

ADJUST – Alternative to Detention of Juveniles Using Supervision and Treatment

ADJUST is a program of the Juvenile Court of Gordon County which provides a safe and accessible focal point for juveniles diverted from incarceration to be rehabilitated through an array of community services. It is based in the Gordon County Social Services Building where youth are required to meet three days a week. On Saturdays, the youth are required to participate in community service which is supervised by ADJUST staff. In Fiscal Year 2023, this was combined with Juvenile Court.

JUVENILE COURT - ADJUST PROGRAM

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
449	511100 REGULAR EMPLOYEES SALARIES	\$ 49,288	\$ -	\$ -	\$ -
449	511700 LONGEVITY PAY	90	-	-	-
449	512100 GROUP INSURANCE	11,229	-	-	-
449	512200 FICA CONTRIBUTIONS	3,770	-	-	-
449	512400 RETIREMENT CONTRIBUTIONS	846	-	-	-
TOTAL PERSONAL SERVICES		65,223	-	-	-
PURCHASED SERVICES					
449	522110 DISPOSAL	375	-	-	-
449	523201 COMM.-TELEPHONE	9,729	-	-	-
TOTAL PURCHASED SERVICES		10,104	-	-	-
SUPPLIES					
449	531101 OFFICE SUPPLIES	641	-	-	-
449	531110 OPERATIONAL SUPPLIES	4,479	-	-	-
449	531210 WATER/SEWER	554	-	-	-
449	531220 NATURAL GAS	675	-	-	-
449	531230 ELECTRICITY	7,141	-	-	-
TOTAL SUPPLIES		13,491	-	-	-
TOTAL JUVENILE COURT - ADJUST		\$ 88,818	\$ -	\$ -	\$ -

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
406	511100 REGULAR EMPLOYEES SALARIES	\$ 191,833	\$ 226,748	\$ 226,748	\$ 90,376
406	511700 LONGEVITY	720	585	585	-
406	511900 OTHER PAY	10,238	-	-	127,389
406	512100 GROUP INSURANCE	54,275	-	-	-
406	512102 NON COUNTY HEALTH INS	-	59,800	59,800	57,422
406	512200 FICA CONTRIBUTIONS	15,593	17,699	17,699	16,984
406	512400 RETIREMENT CONTRIBUTIONS	24,686	26,755	26,755	29,326
TOTAL PERSONAL SERVICES		297,345	331,587	331,587	321,497
PURCHASED SERVICES					
406	521301 COURT REPORTING	3,150	11,500	11,500	9,000
406	521302 INTERPRETING	6,097	6,000	6,000	7,000
406	522210 R&M-BUILDINGS	-	565	565	285
406	522230 R&M-MACHINERY	-	750	331	375
406	522320 RENTAL OF EQUIPMENT AND VEHICLES	3,526	4,500	4,500	4,500
406	522321 COURT REPORTING EQUIP & RENTAL	-	-	3,000	3,000
406	523055 GPS INMATE MONITORING PROGRAM	-	1,000	-	-
406	523201 COMM.-TELEPHONE	1,908	4,000	4,000	3,000
406	523220 COMM.-POSTAGE	465	1,400	1,400	1,000
406	523300 ADVERTISING	-	80	80	100
406	523601 DUES	831	2,000	2,000	1,500
406	523602 WITNESS FEES	25	3,000	3,000	1,000
406	523611 GRAND JURY FEES	13,170	13,000	13,000	16,000
406	523612 TRAVERSE JURY FEES	54,990	55,000	55,000	60,000
406	523700 EDUCATION AND TRAINING	2,507	8,000	8,000	10,000
TOTAL PURCHASED SERVICES		86,669	110,795	112,376	116,760
SUPPLIES					
406	531101 OFFICE SUPPLIES	1,476	3,500	3,500	1,800
406	531102 OFFICE SUPPLIES-COURT REPORTER	601	2,000	-	2,000
406	531104 PRINTER SUPPLIES	-	-	-	1,200
406	531105 R&M BLDG SUPPLIES	-	-	-	280
406	531110 OPERATIONAL SUPPLIES	791	2,000	2,000	1,500
406	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	375
406	531400 BOOKS AND PERIODICALS	579	-	-	-
406	531600 SMALL EQUIPMENT	233,993	2,000	1,000	2,000
406	531603 SMALL EQUIP-COMPUTERS	-	-	1,419	-
406	531700 OTHER SUPPLIES	210	1,500	1,500	1,000
406	531701 UNIFORMS	-	400	400	-
TOTAL SUPPLIES		237,651	11,400	9,819	10,155
TOTAL SUPERIOR COURT		\$ 621,665	\$ 453,782	\$ 453,782	\$ 448,412

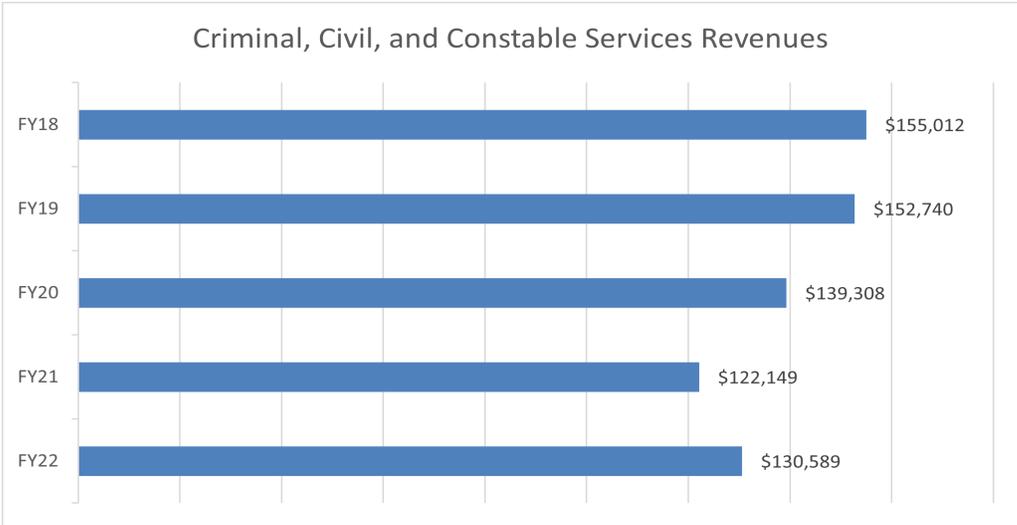
MAGISTRATE COURT

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
407 511100	REGULAR EMPLOYEES SALARIES	\$ 322,384	\$ 415,283	\$ 415,283	\$ 413,340
407 511300	OVERTIME	-	-	-	1,030
407 511400	VACATION PAY	9,387	-	-	-
407 511500	SICK PAY	3,601	-	-	-
407 511600	HOLIDAY PAY	7,655	-	-	-
407 511700	LONGEVITY PAY	600	680	680	-
407 511800	BEREAVEMENT	348	-	-	-
407 511900	OTHER PAY	14,400	-	-	15,400
407 512100	GROUP INSURANCE	173,998	177,584	177,584	175,021
407 512200	FICA CONTRIBUTIONS	26,787	33,108	33,108	34,151
407 512400	RETIREMENT CONTRIBUTIONS	5,346	16,850	16,850	27,479
TOTAL PERSONAL SERVICES		564,506	643,505	643,505	666,421
PURCHASED SERVICES					
407 521205	ATTORNEY	9,000	9,000	9,000	9,000
407 521301	COURT REPORTING	-	200	200	200
407 521302	INTERPRETING	510	750	990	750
407 521305	DATA PROCESSING	7,200	7,000	7,000	7,500
407 522210	R&M-BUILDINGS	32	2,500	2,500	250
407 522230	R&M-MACHINERY	125	125	125	60
407 522250	R&M-VEHICLES	2,046	3,500	3,500	2,500
407 522270	R&M-COMPUTERS	-	700	700	250
407 522320	RENTAL OF EQUIPMENT & VEHICLES	3,081	2,500	2,500	3,000
407 523201	COMM.-TELEPHONE	4,997	6,000	5,813	5,000
407 523210	COMM-INTERNET	-	-	187	187
407 523220	COMM.-POSTAGE	3,531	3,000	3,350	3,500
407 523300	ADVERTISING	1,346	1,100	1,100	200
407 523400	PRINTING AND BINDING	300	2,000	2,000	1,000
407 523500	TRAVEL	3,826	5,000	8,170	4,000
407 523601	DUES	247	700	700	700
407 523602	WITNESS FEES	-	500	500	250
407 523700	EDUCATION AND TRAINING	2,355	3,500	3,500	2,500
TOTAL PURCHASED SERVICES		38,596	48,075	51,835	40,847
SUPPLIES					
407 531101	OFFICE SUPPLIES	7,593	6,500	5,987	2,500
407 531104	PRINTER SUPPLIES	-	-	162	2,000
407 531105	R&M BLDG SUPPLIES	-	-	-	250
407 531110	OPERATIONAL SUPPLIES	2,921	400	400	400
407 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	2,565
407 531270	GASOLINE/DIESEL	6,047	5,600	5,600	6,000
407 531400	BOOKS AND PERIODICALS	551	1,200	1,200	650
407 531600	SMALL EQUIPMENT	5,832	4,825	1,655	1,000
407 531603	SMALL EQUIPMENT-COMPUTERS	2,067	2,200	2,200	1,000
407 531700	OTHER SUPPLIES	1,083	2,500	2,500	750
407 531701	UNIFORMS	4,762	5,000	4,410	2,100
TOTAL SUPPLIES		30,857	28,225	24,113	19,215
TOTAL MAGISTRATE COURT		\$ 633,959	\$ 719,805	\$ 719,454	\$ 726,483

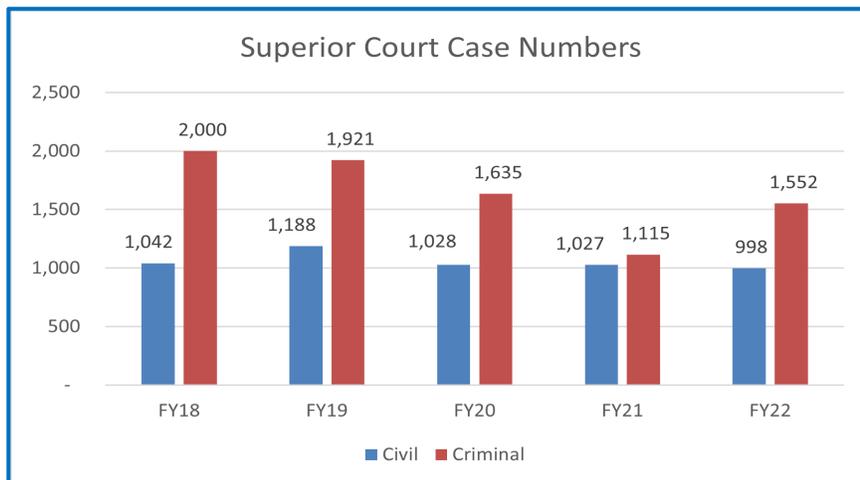
CLERK OF SUPERIOR COURT

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
408	511100 REGULAR EMPLOYEES SALARIES	\$ 399,320	\$ 486,584	\$ 486,584	\$ 488,937
408	511300 OVERTIME	7	100	100	1,115
408	511400 VACATION PAY	13,351	-	-	-
408	511500 SICK PAY	8,250	-	-	-
408	511600 HOLIDAY PAY	11,116	-	-	-
408	511700 LONGEVITY PAY	2,205	2,505	2,505	-
408	511800 BEREAVEMENT	376	-	-	-
408	512100 GROUP INSURANCE	202,736	232,772	232,772	229,479
408	512200 FICA CONTRIBUTIONS	32,121	38,712	38,712	38,722
408	512400 RETIREMENT CONTRIBUTIONS	14,619	16,946	16,946	30,128
TOTAL PERSONAL SERVICES		684,101	777,619	777,619	788,381
PURCHASED SERVICES					
408	510001 PROFESSIONAL SERVICES	69,674	51,830	46,930	-
408	521101 PROFESSIONAL SERVICES	-	-	-	67,155
408	521305 DATA PROCESSING	35,793	31,860	74,260	54,060
408	522270 R&M-COMPUTERS	-	2,100	2,100	2,100
408	522320 RENTAL OF EQUIPMENT & VEHICLES	4,319	4,000	4,000	4,000
408	523201 COMM.-TELEPHONE	2,131	3,116	3,036	3,116
408	523210 COMM-INTERNET	-	-	80	80
408	523220 COMM.-POSTAGE	10,554	8,000	11,000	12,000
408	523220-35 COMM.-POSTAGE - BOE	247	1,000	1,000	700
408	523300 ADVERTISING	350	400	400	400
408	523300-35 ADVERTISING - BOE	-	200	200	200
408	523400 PRINTING AND BINDING	4,735	9,000	11,000	9,000
408	523400-35 PRINTING AND BINDING - BOE	-	300	300	300
408	523500 TRAVEL	5,321	5,000	5,000	7,000
408	523500-35 TRAVEL - BOE	649	5,000	2,500	2,000
408	523601 DUES	825	825	825	825
408	523700 EDUCATION AND TRAINING	1,600	1,000	3,500	3,500
408	523700-35 EDUCATION AND TRAINING - BOE	288	714	714	714
TOTAL PURCHASED SERVICES		136,484	124,345	166,845	167,150
SUPPLIES					
408	531101 OFFICE SUPPLIES	14,465	12,000	10,700	6,000
408	531101-35 OFFICE SUPPLIES - BOE	-	300	300	300
408	531104 PRINTER SUPPLIES	-	-	1,700	6,000
408	531110 OPERATIONAL SUPPLIES	1,376	1,500	1,220	1,500
408	531400 BOOKS AND PERIODICALS	5,776	10,500	8,000	10,500
408	531600 SMALL EQUIPMENT	62,637	5,000	5,900	2,500
408	531700 OTHER SUPPLIES	-	-	1,380	1,380
TOTAL SUPPLIES		84,254	29,300	29,200	28,180
TOTAL CLERK OF SUPERIOR COURT		\$ 904,839	\$ 931,264	\$ 973,664	\$ 983,711

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.



Samir Patel, District Attorney

DISTRICT ATTORNEY

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
409 511100	REGULAR EMPLOYEES SALARIES	\$ 271,231	\$ 316,042	\$ 316,042	\$ 285,830
409 511400	VACATION PAY	4,252	-	-	-
409 511500	SICK PAY	1,358	-	-	-
409 511600	HOLIDAY PAY	3,843	-	-	-
409 511700	LONGEVITY PAY	585	690	690	-
409 511900	OTHER PAY	-	29,608	29,608	96,776
409 512100	GROUP INSURANCE	105,513	71,990	71,990	100,154
409 512102	NON COUNTY HEALTH INSURANCE	-	31,045	31,045	43,802
409 512200	FICA CONTRIBUTIONS	20,519	24,319	24,319	29,401
409 512400	RETIREMENT CONTRIBUTIONS	29,011	36,877	36,877	15,196
409 512401	NON COUNTY RETIREMENT	-	-	-	42,850
TOTAL PERSONAL SERVICES		436,312	510,571	510,571	614,009
PURCHASED SERVICES					
409 521301	COURT REPORTING	-	300	300	300
409 522210	R&M-BUILDINGS	-	200	-	100
409 522230	R&M-MACHINERY	-	500	-	250
409 522250	R&M-VEHICLES	171	300	504	150
409 522270	R&M-COMPUTERS	-	300	300	300
409 522320	RENTAL OF EQUIPMENT & VEHICLES	7,602	7,200	7,000	7,200
409 523201	COMM.-TELEPHONE	7,792	9,100	8,966	9,100
409 523210	COMM.-INTERNET	-	-	634	134
409 523220	COMM.-POSTAGE	2,182	2,500	2,500	2,500
409 523300	ADVERTISING	35	500	300	500
409 523400	PRINTING AND BINDING	3,377	3,500	3,500	4,500
409 523500	TRAVEL	1,377	4,000	3,721	4,000
409 523601	DUES	1,518	1,500	1,500	1,500
409 523700	EDUCATION AND TRAINING	1,282	2,000	2,000	2,000
TOTAL PURCHASED SERVICES		25,335	31,900	31,225	32,534
SUPPLIES					
409 531101	OFFICE SUPPLIES	7,195	7,500	7,500	6,700
409 531104	PRINTER SUPPLIES	-	-	500	800
409 531105	R&M BLDG SUPPLIES	-	-	-	100
409 531110	OPERATIONAL SUPPLIES	326	300	300	300
409 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	400
409 531270	GASOLINE/DIESEL	1,343	2,000	2,000	2,000
409 531400	BOOKS AND PERIODICALS	1,675	1,500	1,675	1,500
409 531600	SMALL EQUIPMENT	101,691	5,000	5,000	5,000
409 531700	OTHER SUPPLIES	750	750	750	1,000
TOTAL SUPPLIES		112,980	17,050	17,725	17,800
TOTAL DISTRICT ATTORNEY		\$ 574,627	\$ 559,521	\$ 559,521	\$ 664,343

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
410 511100	REGULAR EMPLOYEES SALARIES	\$ 307,481	\$ 464,241	\$ 464,241	\$ 476,945
410 511400	VACATION PAY	8,491	-	-	-
410 511500	SICK PAY	3,298	-	-	-
410 511600	HOLIDAY PAY	419	-	-	-
410 511700	LONGEVITY PAY	1,935	1,210	1,210	-
410 511900	OTHER PAY	800	-	-	-
410 512100	GROUP INSURANCE	120,967	177,584	177,584	158,495
410 512200	FICA CONTRIBUTIONS	24,937	37,378	37,378	38,269
410 512400	RETIREMENT CONTRIBUTIONS	15,633	23,147	23,147	35,696
TOTAL PERSONAL SERVICES		483,962	703,560	703,560	709,405
PURCHASED SERVICES					
410 521201	ACCOUNTING FEES	-	200	200	-
410 521202	AUDITING FEES	47,892	65,000	65,000	58,000
410 521210	CONSULTING	16,466	17,500	17,500	17,500
410 521305	DATA PROCESSING	51,031	60,000	77,485	59,100
410 522110	DISPOSAL	4,664	5,000	5,000	5,000
410 522230	R&M-MACHINERY	660	1,000	1,000	1,000
410 522270	R&M-COMPUTERS	-	100	100	-
410 522320	RENTAL OF EQUIPMENT & VEHICLES	2,015	2,000	2,000	2,100
410 523201	COMM.-TELEPHONE	3,413	3,100	3,015	2,700
410 523210	COMM.-INTERNET	-	-	685	685
410 523220	COMM.-POSTAGE	2,649	3,100	3,100	3,100
410 523300	ADVERTISING	900	500	660	750
410 523400	PRINTING AND BINDING	1,382	1,000	1,000	1,500
410 523500	TRAVEL	169	1,600	1,600	5,000
410 523601	DUES	660	1,000	1,000	1,000
410 523671	ESCROW SERVICE FEES	315	350	350	-
410 523700	EDUCATION AND TRAINING	1,188	2,500	3,088	11,000
410 523800	LICENSES	-	-	260	-
TOTAL PURCHASED SERVICES		133,403	163,950	183,043	168,435
SUPPLIES					
410 531101	OFFICE SUPPLIES	6,467	6,300	3,820	2,000
410 531110	OPERATIONAL SUPPLIES	975	900	1,380	1,380
410 531400	BOOKS AND PERIODICALS	577	1,200	720	720
410 531600	SMALL EQUIPMENT	4,813	3,100	3,100	2,500
410 531603	SMALL EQUIP-COMPUTERS/SOFTWARE	639	-	1,822	1,500
410 531700	OTHER SUPPLIES	718	300	450	600
TOTAL SUPPLIES		14,190	11,800	11,292	8,700
TOTAL FINANCE DEPARTMENT		\$ 631,555	\$ 879,310	\$ 897,895	\$ 886,540

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
411 511100	REGULAR EMPLOYEES SALARIES	\$ 148,945	\$ 179,521	\$ 179,521	\$ 173,355
411 511300	OVERTIME	1,096	1,200	1,200	1,442
411 511400	VACATION PAY	2,902	-	-	-
411 511500	SICK PAY	2,944	-	-	-
411 511600	HOLIDAY PAY	3,499	-	-	-
411 511700	LONGEVITY PAY	315	360	360	-
411 511800	BEREAVEMENT	85	-	-	-
411 512100	GROUP INSURANCE	69,894	71,990	71,990	70,984
411 512200	FICA CONTRIBUTIONS	12,235	14,539	14,539	13,982
411 512400	RETIREMENT CONTRIBUTIONS	4,550	8,940	8,940	13,093
TOTAL PERSONAL SERVICES		246,466	276,550	276,550	272,856
PURCHASED SERVICES					
411 521210	CONSULTING	11,906	20,000	20,000	15,000
411 521307	OTHER TECHNICAL SERVICES	101,423	189,500	214,266	44,000
411 521308	CYBERSECURITY	-	-	-	129,000
411 522230	R&M-MACHINERY	-	1,000	1,000	250
411 522250	R&M-VEHICLES	39	1,500	1,500	750
411 522320	RENTAL OF EQUIPMENT & VEHICLES	-	88,000	1,265	-
411 523201	COMM.-TELEPHONE	7,451	7,000	7,000	7,500
411 523220	COMM.-POSTAGE	1,386	75	75	50
411 523300	ADVERTISING	-	25	25	25
411 523500	TRAVEL	-	100	100	-
411 523650	PERSONAL PROPERTY TAX FEES	-	-	850	850
411 523700	EDUCATION AND TRAINING	600	500	500	250
411 523800	LICENSES	58,155	73,600	73,600	74,700
TOTAL PURCHASED SERVICES		180,960	381,300	320,181	272,375
SUPPLIES					
411 531101	OFFICE SUPPLIES	2,315	2,500	2,188	800
411 531104	PRINTER SUPPLIES	-	-	-	200
411 531110	OPERATIONAL SUPPLIES	150	500	260	250
411 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	1,000
411 531270	GASOLINE/DIESEL	43	500	500	500
411 531600	SMALL EQUIPMENT	39,775	40,000	40,000	40,000
411 531700	OTHER SUPPLIES	-	500	740	250
TOTAL SUPPLIES		42,283	44,000	43,688	43,000
CAPITAL OUTLAY					
411 542100	C.O. MACHINERY	411,354	-	-	-
411 542200	C.O. VEHICLES	-	35,000	35,000	-
TOTAL CAPITAL OUTLAY		411,354	35,000	35,000	-
DEBT SERVICE					
411 581200	PRINCIPAL-CAPITAL LEASE-HEADER	31,156	-	32,149	33,173
411 581212	PRINCIPAL - VERISTOR	49,297	-	47,775	49,064
411 582200	INTEREST-CAPITAL LEASE-HEADER	4,165	-	3,172	2,148
411 582212	INTEREST - VERISTOR	1,267	-	3,636	1,500
TOTAL DEBT SERVICE		85,885	-	86,732	85,885
TOTAL INFORMATION TECHNOLOGY DEPARTMENT		\$ 966,948	\$ 736,850	\$ 762,150	\$ 674,116

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
413	511100 REGULAR EMPLOYEES SALARIES	\$ 274,478	\$ 370,055	\$ 370,055	\$ 310,744
413	511600 HOLIDAY PAY	1,054	-	-	-
413	511700 LONGEVITY PAY	570	615	615	-
413	511900 OTHER PAY	6,000	-	-	12,000
413	512100 GROUP INSURANCE	57,936	59,195	59,195	41,814
413	512200 FICA CONTRIBUTIONS	19,457	29,510	29,510	25,731
413	512400 RETIREMENT CONTRIBUTIONS	12,377	15,074	15,074	21,580
TOTAL PERSONAL SERVICES		371,873	474,449	474,449	411,869
PURCHASED SERVICES					
413	522230 R&M-MACHINERY	-	1,800	-	-
413	522250 R&M-VEHICLES	-	-	50	100
413	522320 RENTAL OF EQUIPMENT & VEHICLES	336	1,100	1,100	750
413	523201 COMM.-TELEPHONE	1,369	2,000	2,000	1,500
413	523220 COMM.-POSTAGE	30	350	350	100
413	523300 ADVERTISING	-	600	600	100
413	523500 TRAVEL	25	4,000	3,280	4,000
413	523601 DUES	536	1,500	1,500	1,000
413	523700 EDUCATION AND TRAINING	2,050	3,500	5,300	6,000
TOTAL PURCHASED SERVICES		4,346	14,850	14,180	13,550
SUPPLIES					
413	531101 OFFICE SUPPLIES	781	1,500	1,500	1,000
413	531104 PRINTER SUPPLIES	-	-	-	500
413	531270 GASOLINE/DIESEL	-	-	600	1,000
413	531300 FOOD	686	-	70	250
413	531400 BOOKS AND PERIODICALS	-	250	250	-
413	531600 SMALL EQUIPMENT	1,871	2,500	2,500	1,500
413	531700 OTHER SUPPLIES	-	100	100	-
TOTAL SUPPLIES		3,338	4,350	5,020	4,250
CAPITAL OUTLAY					
423	542200 CO-VEHICLES	-	35,000	35,000	-
TOTAL CAPITAL OUTLAY		-	35,000	35,000	-
TOTAL COUNTY ADMINISTRATOR/ATTORNEY		\$ 379,557	\$ 528,649	\$ 528,649	\$ 429,669

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
414 511100	REGULAR EMPLOYEES SALARIES	\$ 120,515	\$ 104,873	\$ 104,873	\$ 140,362
414 511110	PART-TIME SALARIES	(3,370)	27,208	27,208	-
414 511300	OVERTIME	2,803	5,200	5,200	7,210
414 511400	VACATION PAY	427	-	-	-
414 511500	SICK PAY	105	-	-	-
414 511600	HOLIDAY PAY	1,238	-	-	-
414 511700	LONGEVITY PAY	465	510	510	-
414 511900	OTHER PAY	16,268	30,420	30,420	73,840
414 512100	GROUP INSURANCE	58,328	59,195	59,195	41,814
414 512200	FICA CONTRIBUTIONS	9,735	13,254	13,254	17,704
414 512400	RETIREMENT CONTRIBUTIONS	4,526	5,041	5,041	9,270
TOTAL PERSONAL SERVICES		211,040	245,701	245,701	290,200
PURCHASED SERVICES					
414 522230	R&M-MACHINERY	24,467	24,467	17,324	12,000
414 522310	RENTAL OF LAND & BUILDINGS	36,000	37,800	37,800	21,000
414 522320	RENTAL OF EQUIPMENT & VEHICLES	2,103	4,500	4,500	4,200
414 523201	COMM.-TELEPHONE	489	1,000	1,000	650
414 523220	COMM.-POSTAGE	18,527	6,000	6,000	7,500
414 523300	ADVERTISING	855	1,800	1,800	2,500
414 523400	PRINTING AND BINDING	6,808	11,500	11,500	23,530
414 523500	TRAVEL	684	2,600	2,600	2,300
414 523601	DUES	135	225	225	195
414 523700	EDUCATION AND TRAINING	1,220	2,200	2,200	1,040
TOTAL PURCHASED SERVICES		91,288	92,092	84,949	74,915
SUPPLIES					
414 531101	OFFICE SUPPLIES	1,361	2,500	2,500	2,000
414 531104	PRINTER SUPPLIES	-	-	-	500
414 531110	OPERATIONAL SUPPLIES	3,267	5,000	5,000	4,000
414 531600	SMALL EQUIPMENT	-	1,800	1,800	-
414 531603	SMALL EQUIPMENT-COMPUTERS	2,832	-	7,143	-
414 531700	OTHER SUPPLIES	2,421	2,500	2,500	2,200
414 531708	VOTER REGISTRATION DRIVE	-	500	500	500
TOTAL SUPPLIES		9,881	12,300	19,443	9,200
TOTAL ELECTIONS & VOTER REGISTRATION		\$ 312,209	\$ 350,093	\$ 350,093	\$ 374,315

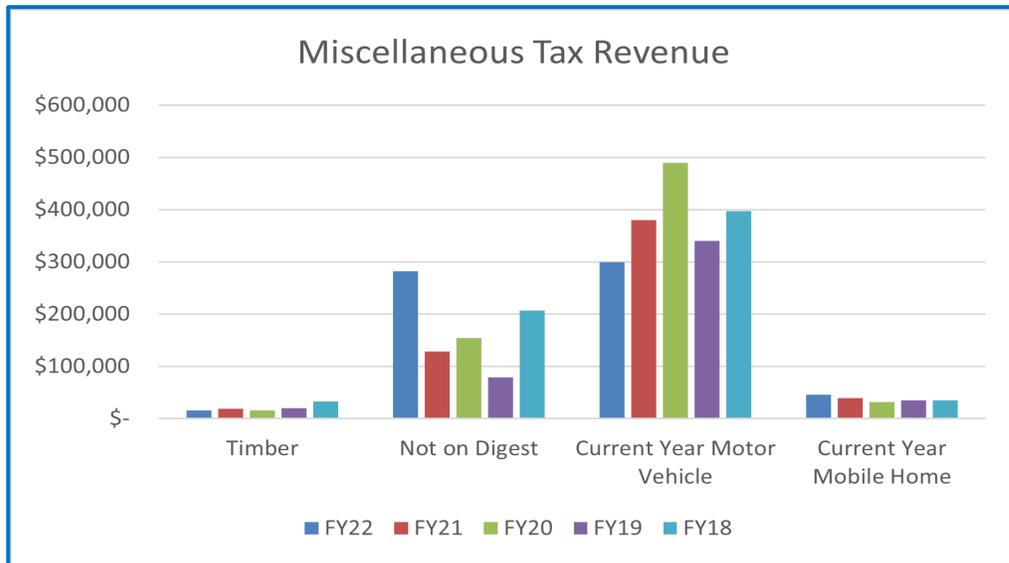
TAX COMMISSIONER

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
415 511100	REGULAR EMPLOYEES SALARIES	434,923	574,734	574,734	603,969
415 511300	OVERTIME	358	5,300	5,300	3,090
415 511400	VACATION PAY	27,749	-	-	-
415 511500	SICK PAY	12,653	-	-	-
415 511600	HOLIDAY PAY	14,891	-	-	-
415 511700	LONGEVITY PAY	2,700	2,295	2,295	-
415 511800	BEREAVEMENT	486	-	-	-
415 512100	GROUP INSURANCE	273,383	317,556	317,556	296,583
415 512200	FICA CONTRIBUTIONS	36,964	46,741	46,741	48,619
415 512400	RETIREMENT CONTRIBUTIONS	15,578	28,664	28,664	44,211
TOTAL PERSONAL SERVICES		819,684	975,290	975,290	996,472
PURCHASED SERVICES					
415 521202	AUDITING FEES	8,596	8,500	8,500	8,500
415 521210	CONSULTING	-	-	-	40,000
415 521305	DATA PROCESSING	-	6,000	6,000	6,000
415 522230	R&M-MACHINERY	-	500	500	-
415 522270	R&M-COMPUTERS	14,933	12,500	16,273	21,600
415 522320	RENTAL OF EQUIPMENT & VEHICLES	1,110	1,500	1,500	1,500
415 523201	COMM.-TELEPHONE	2,080	6,000	6,000	3,500
415 523220	COMM.-POSTAGE	28,983	52,000	51,000	43,000
415 523300	ADVERTISING	-	5,000	5,000	5,000
415 523400	PRINTING AND BINDING	43,214	28,000	28,000	35,000
415 523500	TRAVEL	736	3,500	3,500	3,500
415 523601	DUES	825	800	825	850
415 523700	EDUCATION AND TRAINING	395	2,500	2,400	2,000
TOTAL PURCHASED SERVICES		100,872	126,800	129,498	170,450
SUPPLIES					
415 531101	OFFICE SUPPLIES	7,944	8,000	8,350	3,500
415 531104	PRINTER SUPPLIES	-	-	1,480	5,000
415 531110	OPERATIONAL SUPPLIES	294	450	530	450
415 531400	BOOKS AND PERIODICALS	-	175	175	100
415 531600	SMALL EQUIPMENT	190	2,000	2,000	1,200
415 531603	SMALL EQUIPMENT-COMPUTERS	-	15,200	10,592	12,000
415 531700	OTHER SUPPLIES	689	900	900	750
TOTAL SUPPLIES		9,116	26,725	24,027	23,000
TOTAL TAX COMMISSIONER		\$ 929,672	\$ 1,128,815	\$ 1,128,815	\$ 1,189,922

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.

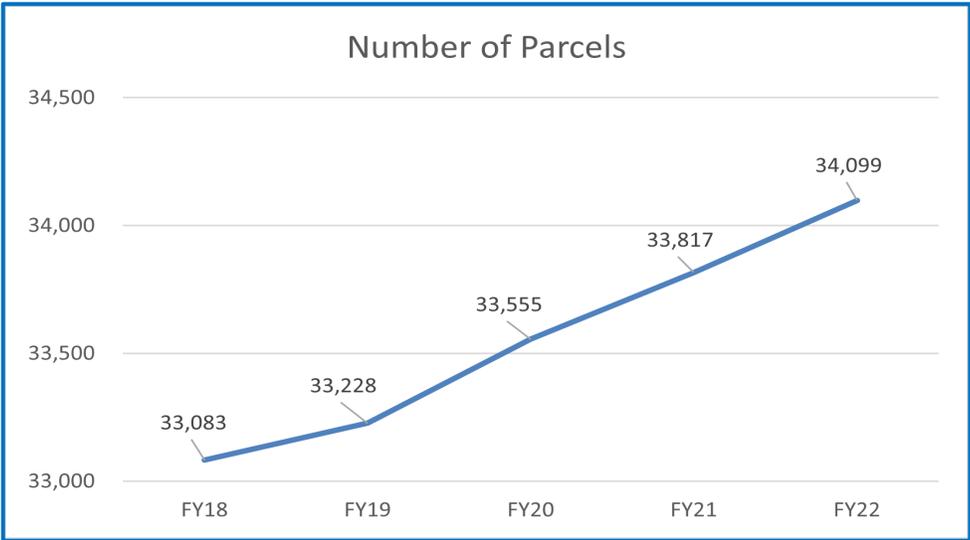
These tasks are to be performed while providing prompt, courteous, and professional services to the citizens of Gordon County as well as adhering to policies and procedures set forth by the Gordon County Board of Assessors, Georgia Department of Revenue, and Georgia Department of Audits & Accounts.



Ashley Bailey
Chief Appraiser Real Property



Dana Burch
Chief Appraiser Personal Property



TAX ASSESSOR

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
416 511100	REGULAR EMPLOYEES SALARIES	\$ 333,581	\$ 411,915	\$ 411,915	\$ 447,697
416 511300	OVERTIME	1,147	3,300	3,300	1,030
416 511400	VACATION PAY	8,803	-	-	-
416 511500	SICK PAY	3,658	-	-	-
416 511600	HOLIDAY PAY	7,670	-	-	-
416 511700	LONGEVITY PAY	420	525	525	-
416 511900	OTHER PAY	-	-	-	15,812
416 512100	GROUP INSURANCE	180,460	173,577	173,577	187,668
416 512105	EMPLOYEE HEALTH INSURANCE REIM.	-	-	-	-
416 512200	FICA CONTRIBUTIONS	27,111	33,302	33,302	37,234
416 512400	RETIREMENT CONTRIBUTIONS	11,516	19,578	19,578	32,182
TOTAL PERSONAL SERVICES		574,767	642,197	642,197	721,623
PURCHASED SERVICES					
416 521210	CONSULTING	81,114	93,000	90,500	88,000
416 522210	R&M-BUILDINGS	-	-	-	1,150
416 522250	R&M-VEHICLES	7,443	10,000	8,280	4,000
416 522320	RENTAL OF EQUIPMENT & VEHICLES	3,310	5,500	5,500	5,500
416 523201	COMM.-TELEPHONE	10,615	9,000	9,000	10,300
416 523220	COMM.-POSTAGE	24,099	25,000	25,000	25,000
416 523300	ADVERTISING	260	500	500	500
416 523400	PRINTING AND BINDING	-	1,000	1,000	500
416 523500	TRAVEL	20,136	23,000	23,000	18,000
416 523601	DUES	3,032	3,000	5,100	9,750
416 523670	BANK TRANSACTION FEES	-	-	5	-
416 523700	EDUCATION AND TRAINING	4,105	6,500	6,500	6,500
TOTAL PURCHASED SERVICES		154,114	176,500	174,385	169,200
SUPPLIES					
416 531101	OFFICE SUPPLIES	4,290	5,000	5,000	5,200
416 531104	PRINTER SUPPLIES	-	-	799	800
416 531105	R&M BLDG SUPPLIES	-	-	-	1,150
416 531110	OPERATIONAL SUPPLIES	4,540	2,000	1,115	1,500
416 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	4,000
416 531270	GASOLINE/DIESEL	5,251	5,500	5,500	5,000
416 531400	BOOKS AND PERIODICALS	872	2,000	2,000	2,000
416 531600	SMALL EQUIPMENT	3,628	7,000	9,335	7,000
416 531700	OTHER SUPPLIES	907	1,000	1,000	1,000
416 531701	UNIFORMS	857	1,500	1,366	1,500
TOTAL SUPPLIES		20,345	24,000	26,115	29,150
TOTAL TAX ASSESSOR		\$ 749,226	\$ 842,697	\$ 842,697	\$ 919,973

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.



Northwest Georgia Livestock Pavilion

EXTENSION SERVICE & PAVILLION

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
417 511100	REGULAR EMPLOYEES SALARIES	\$ 96,055	\$ 110,492	\$ 110,492	\$ 100,992
417 511500	SICK PAY	1,487	-	-	-
417 511600	HOLIDAY PAY	995	-	-	-
417 511700	LONGEVITY PAY	180	195	195	-
417 511900	OTHER PAY	-	-	-	8,640
417 512100	GROUP INSURANCE	11,802	12,795	12,795	12,644
417 512200	FICA CONTRIBUTIONS	7,622	9,735	9,735	8,505
417 512400	RETIREMENT CONTRIBUTIONS	1,361	1,520	1,520	4,223
417 512401	RETIREMENT-AG EXT. TEACHERS	12,113	13,771	13,771	13,392
TOTAL PERSONAL SERVICES		131,615	148,508	148,508	148,396
PURCHASED SERVICES					
417 522132	JANITORIAL SUPPLIES-AG	-	1,500	-	-
417 522250	R&M-VEHICLES	1,456	2,000	800	1,000
417 522320	RENTAL OF EQUIPMENT & VEHICLES	1,353	5,000	5,000	12,000
417 523201	COMM.-TELEPHONE	4,107	4,400	2,465	2,500
417 523210	COMM.-INTERNET	-	-	1,935	2,000
417 523500	TRAVEL	930	1,250	1,250	1,250
417 523601	DUES	250	300	300	300
417 523700	EDUCATION AND TRAINING	1,063	1,100	1,360	1,100
TOTAL PURCHASED SERVICES		9,159	15,550	13,110	20,150
SUPPLIES					
417 531101	OFFICE SUPPLIES	4,487	3,250	2,510	2,250
417 531104	PRINTER SUPPLIES	-	-	1,200	1,000
417 531140	JANITORIAL SUPPLIES	-	-	2,240	2,000
417 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	1,000
417 531210	WATER/SEWER	-	-	-	5,000
417 531230	ELECTRICITY	-	-	-	4,000
417 531240	BOTTLED GAS	-	-	-	2,500
417 531270	GASOLINE/DIESEL	1,129	1,800	1,540	1,300
417 531600	SMALL EQUIPMENT	-	950	950	1,000
TOTAL SUPPLIES		5,616	6,000	8,440	20,050
TOTAL EXTENSION SERVICE		\$ 146,390	\$ 170,058	\$ 170,058	\$ 188,596

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.



James Carver, Coroner

CORONER

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
418 511100	REGULAR EMPLOYEES SALARIES	\$ 54,302	\$ 61,540	\$ 61,540	\$ 14,675
418 511900	OTHER PAY	-	-	-	46,750
418 512100	GROUP INSURANCE	11,802	12,795	12,795	12,644
418 512200	FICA CONTRIBUTIONS	4,085	4,708	4,708	4,726
418 512400	RETIREMENT CONTRIBUTIONS	210	-	-	-
TOTAL PERSONAL SERVICES		70,399	79,043	79,043	78,795
PURCHASED SERVICES					
418 521220	MEDICAL	-	400	400	400
418 521221	MEDICAL EXAMINER	-	750	750	750
418 521320	AMBULANCE SERVICE	7,500	10,000	10,000	10,000
418 522250	R&M-VEHICLES	6,704	8,000	8,000	4,000
418 523080	INQUESTS	-	1,000	1,000	1,000
418 523201	COMM.-TELEPHONE	874	2,500	1,795	1,795
418 523210	COMM.-INTERNET	-	-	705	-
418 523220	COMM.-POSTAGE	428	600	600	600
418 523400	PRINTING AND BINDING	-	600	600	-
418 523500	TRAVEL	-	2,500	2,500	1,500
418 523601	DUES	500	750	750	750
418 523700	EDUCATION AND TRAINING	1,440	2,500	2,500	2,500
TOTAL PURCHASED SERVICES		17,447	29,600	29,600	23,295
SUPPLIES					
418 531101	OFFICE SUPPLIES	1,377	1,500	1,240	1,240
418 531104	PRINTER SUPPLIES	-	-	260	260
418 531110	OPERATIONAL SUPPLIES	6,218	10,000	10,000	10,000
418 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	4,000
418 531270	GASOLINE/DIESEL	5,846	6,500	6,500	6,000
418 531400	BOOKS AND PERIODICALS	519	500	500	500
418 531600	SMALL EQUIPMENT	7,981	4,500	4,500	4,500
418 531700	OTHER SUPPLIES	30	450	450	450
418 531701	UNIFORMS	1,314	2,500	2,500	500
418 531702	SHOES/BOOTS	510	1,000	1,000	125
TOTAL SUPPLIES		23,795	26,950	26,950	27,575
OTHER COSTS					
418 574002	UNCLAIMED BODIES-CREMATION	-	1,000	1,000	1,000
TOTAL CAPITAL OUTLAY		-	1,000	1,000	1,000
TOTAL CORONER		\$ 111,641	\$ 136,593	\$ 136,593	\$ 130,665

BUILDINGS & GROUNDS DEPARTMENT

DEPARTMENT PROFILE

The Buildings & Grounds Department has the responsibility of maintaining approximately 40 county-owned buildings, keeping all interior areas clean with the assistance of community service workers, 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
419 511100	REGULAR EMPLOYEES SALARIES	\$ 144,020	\$ 181,635	\$ 181,635	\$ 197,701
419 511101	REGULAR HOURLY EMPLOYEES	-	-	-	-
419 511300	OVERTIME	-	-	-	-
419 511400	VACATION PAY	8,818	-	-	-
419 511500	SICK PAY	4,651	-	-	-
419 511600	HOLIDAY PAY	3,822	-	-	-
419 511700	LONGEVITY PAY	1,095	1,155	1,155	-
419 511800	BEREAVEMENT	332	-	-	-
419 511900	OTHER PAY	-	-	-	-
419 512100	GROUP INSURANCE	145,707	147,987	147,987	145,851
419 512105	EMPLOYEE HEALTH INSURANCE REIM.	-	-	-	-
419 512200	FICA CONTRIBUTIONS	11,971	14,670	14,670	15,863
419 512400	RETIREMENT CONTRIBUTIONS	5,325	8,974	8,974	14,798
TOTAL PERSONAL SERVICES		325,741	354,421	354,421	374,213
PURCHASED SERVICES					
419 522110	DISPOSAL	3,213	3,500	3,500	3,500
419 522133	JANITORIAL SERVICES	-	-	-	50,000
419 522140	LAWN CARE	39,612	55,000	51,200	50,000
419 522201	R&M-SITE IMPROVEMENTS	4,418	8,000	8,000	4,000
419 522210	R&M-BUILDINGS	286,084	240,000	299,550	210,000
419 522230	R&M-MACHINERY	572	3,500	3,950	1,750
419 522250	R&M-VEHICLES	233	2,500	2,500	1,000
419 522290	EXTERMINATING	7,870	9,000	9,000	9,000
419 522320	RENTAL OF EQUIPMENT & VEHICLES	11,689	13,500	13,000	13,500
419 523201	COMM.-TELEPHONE	19,008	16,500	15,304	21,000
419 523210	COMM.-INTERNET	-	-	674	675
419 523213	TELEVISION	-	-	522	-
419 523220	COMM.-POSTAGE	-	300	300	300
419 523300	ADVERTISING	-	500	500	500
TOTAL PURCHASED SERVICES		\$ 372,699	\$ 352,300	\$ 408,000	\$ 365,225

BUILDINGS & GROUNDS DEPARTMENT

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
SUPPLIES					
419 531101	OFFICE SUPPLIES	\$ -	\$ 2,000	\$ 1,500	\$ 500
419 531105	R&M BLDG SUPPLIES	-	-	-	50,000
419 531106	R&M SITE IMPROV. SUPPLIES	-	-	-	4,000
419 531110	OPERATIONAL SUPPLIES	1,556	4,500	4,500	4,500
419 531140	JANITORIAL SUPPLIES	13,836	10,500	10,500	10,500
419 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	2,750
419 531210	WATER/SEWER	18,374	22,500	22,000	22,500
419 531220	NATURAL GAS	18,758	14,000	20,800	21,000
419 531230	ELECTRICITY	170,747	177,000	176,000	180,000
419 531240	BOTTLED GAS	1,684	2,500	2,500	1,500
419 531270	GASOLINE/DIESEL	5,127	8,000	8,000	6,500
419 531600	SMALL EQUIPMENT	11,816	10,000	9,500	10,000
419 531700	OTHER SUPPLIES	1,393	3,000	3,000	3,000
419 531701	UNIFORMS	118	300	300	500
419 531702	SHOES/BOOTS	-	400	400	125
TOTAL SUPPLIES		243,409	254,700	259,000	317,375
CAPITAL OUTLAY					
419 542200	C.O.-VEHICLES	33,301	-	-	-
TOTAL CAPITAL OUTLAY		33,301	-	-	-
TOTAL BUILDINGS & GROUNDS DEPARTMENT		\$ 975,150	\$ 961,421	\$ 1,021,421	\$ 1,056,813

SHERIFF'S OFFICE

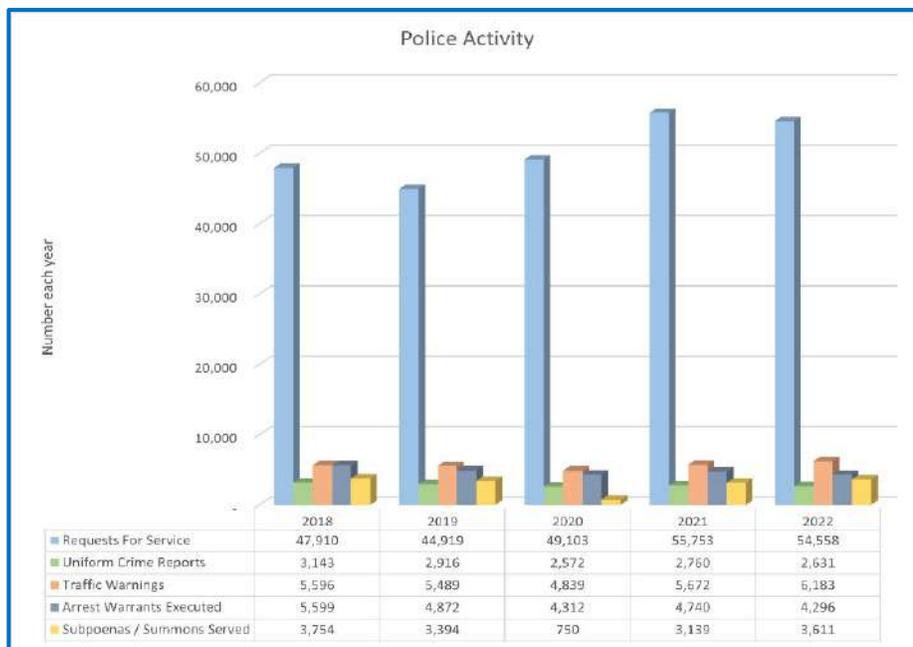
DEPARTMENT PROFILE

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 tons of trash are 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
420	511100 REGULAR EMPLOYEES SALARIES	\$ 3,388,207	\$ 4,117,875	\$ 4,117,875	\$ 4,592,043
420	511300 OVERTIME	431,947	473,000	473,000	487,190
420	511400 VACATION PAY	150,176	-	-	-
420	511500 SICK PAY	76,828	-	-	-
420	511600 HOLIDAY PAY	103,547	125,000	125,000	-
420	511700 LONGEVITY PAY	10,695	12,615	12,615	-
420	511800 BEREAVEMENT	5,600	-	-	-
420	511900 OTHER PAY	12,853	237,700	237,700	-
420	512100 GROUP INSURANCE	1,767,980	1,983,943	1,983,943	1,955,590
420	512200 FICA CONTRIBUTIONS	313,623	376,249	376,249	403,842
420	512400 RETIREMENT CONTRIBUTIONS	151,804	189,798	189,798	322,139
TOTAL PERSONAL SERVICES		6,413,259	7,516,180	7,516,180	7,760,804
PURCHASED SERVICES					
420	521220 MEDICAL	-	1,100	1,100	1,100
420	512229 VETERINARIAN	-	-	500	1,000
420	521305 DATA PROCESSING	7,945	13,590	14,590	13,590
420	521307 OTHER TECHNICAL SERVICES	14,052	36,000	28,000	20,000
420	522210 R&M-BUILDINGS	2,546	3,512	16,512	1,756
420	522210-050 R&M-BUILDINGS-MCU	-	410	-	-
420	522230 R&M-MACHINERY	-	192	192	-
420	522230-050 R&M-MACHINERY-MCU	-	500	-	-
420	522250 R&M-VEHICLES	153,918	165,000	164,694	180,000
420	522250-050 R&M-VEHICLES-MCU	5,583	15,000	-	-
420	522320 RENTAL OF EQUIPMENT & VEHICLES	11,178	10,000	13,100	11,000
420	523019 TOWING SERVICES	180	1,500	1,500	1,500
420	523019-050 TOWING SERVICES-MCU	-	1,500	-	-
420	523201 COMM.-TELEPHONE	29,571	55,000	40,602	45,000
420	523210 COMM-INTERNET	-	-	1,264	1,264
420	523213 TELEVISION	-	-	4,704	4,704
420	523220 COMM.-POSTAGE	779	1,500	1,500	1,500
420	523300 ADVERTISING	2,295	2,925	3,625	2,925
420	523300-50 ADVERTISING-MCU	-	500	-	-
420	523400 PRINTING AND BINDING	-	-	1,835	260
420	523500 TRAVEL	6,085	25,250	21,750	20,000
420	523601 DUES	1,743	-	2,200	3,000
420	523700 EDUCATION AND TRAINING	7,836	12,000	13,540	10,000
420	523700-050 EDUCATION AND TRAINING-MCU	-	2,000	-	-
TOTAL PURCHASED SERVICES		\$ 243,710	\$ 347,479	\$ 331,209	\$ 318,599

SHERIFF'S OFFICE

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
SUPPLIES					
420	531101 OFFICE SUPPLIES	\$ 16,334	\$ 15,000	\$ 18,000	\$ 8,800
420	531101-050 OFFICE SUPPLIES-MCU	24	3,908	-	-
420	531104 PRINTER SUPPLIES	-	-	2,637	6,200
420	531110 OPERATIONAL SUPPLIES	-	-	-	1,756
420	531110-050 OPERATIONAL SUPPLIES-MCU	57,524	40,000	27,218	40,000
420	531136-050 EDUCATIONAL MATERIALS-MCU	2,154	2,900	857	-
420	531140 JANITORIAL SUPPLIES	-	500	570	-
420	531150 AUTOMOTIVE/MACHINERY SUPPLIES	170	500	546	500
420	531151 WATER/SEWER	12,602	14,000	14,000	14,000
420	531220 NATURAL GAS	7,214	8,500	8,500	8,500
420	531230 ELECTRICITY	34,644	45,000	45,000	40,000
420	531270 GASOLINE/DIESEL	301,618	220,000	269,161	280,304
420	531400 BOOKS AND PERIODICALS	6,638	5,000	2,000	5,000
420	531600 SMALL EQUIPMENT	363,465	301,800	246,007	125,000
420	531600-050 SMALL EQUIPMENT-MCU	-	6,000	-	-
420	531603 SMALL EQUIPMENT-COMPUTERS	9,833	-	-	-
420	531607 SE LIFESAVER	18,535	13,000	-	17,000
420	531700 OTHER SUPPLIES	65,373	99,000	21,430	57,850
420	531701 UNIFORMS	4,812	5,500	80,777	13,350
420	531702 SHOES/BOOTS	16,402	14,550	7,253	14,550
420	531703 SPECIAL GEAR	-	-	65,658	-
420	531707 RECOGNITION/AWARDS	-	-	4,515	-
		917,342	795,158	814,129	632,810
TOTAL SUPPLIES					
		-	-	-	-
TOTAL SHERIFF'S OFFICE					
		\$ 7,574,311	\$ 8,658,817	\$ 8,661,517	\$ 8,712,213

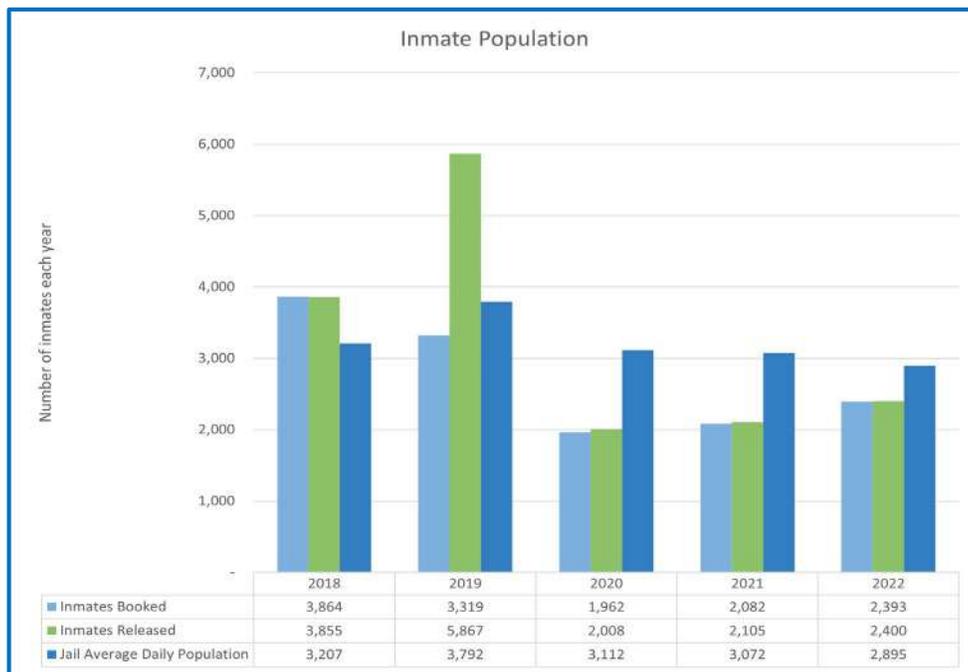
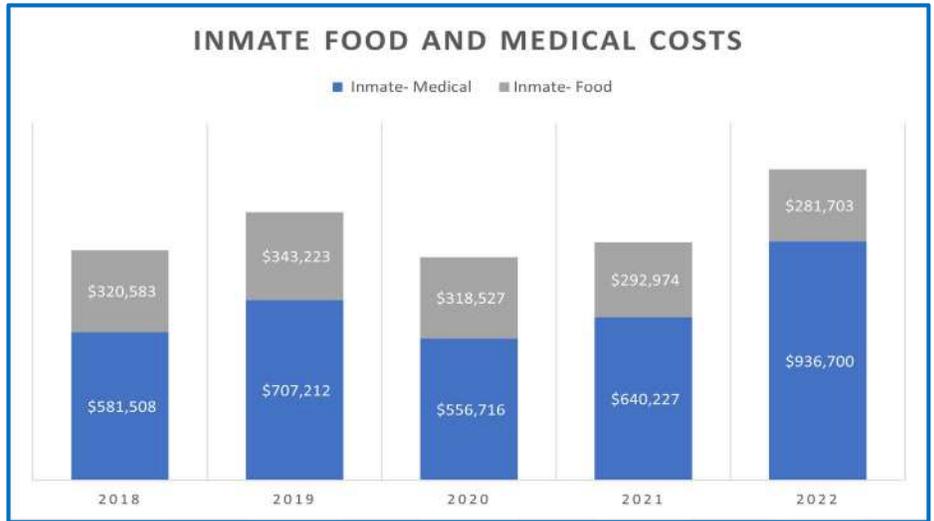
COUNTY JAIL

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
421	511100 REGULAR EMPLOYEES SALARIES	\$ 1,757,156	\$ 2,080,197	\$ 2,080,197	\$ 2,167,356
421	511300 OVERTIME	381,223	343,000	343,000	360,500
421	511400 VACATION PAY	82,261	-	-	-
421	511500 SICK PAY	58,552	-	-	-
421	511600 HOLIDAY PAY	73,699	80,000	80,000	-
421	511700 LONGEVITY PAY	3,150	3,415	3,415	-
421	511800 BEREAVEMENT	4,302	-	-	-
421	512100 GROUP INSURANCE	849,869	1,102,776	1,102,776	1,045,521
421	512200 FICA CONTRIBUTIONS	172,988	199,625	199,625	196,091
421	512400 RETIREMENT CONTRIBUTIONS	59,079	102,854	102,854	158,939
TOTAL PERSONAL SERVICES		3,442,280	3,911,867	3,911,867	3,928,407
PURCHASED SERVICES					
421	521220 MEDICAL	-	-	300	-
421	521222 MEDICAL-INMATES	936,700	684,760	684,760	700,000
421	521305 DATA PROCESSING	15,976	12,000	15,000	15,000
421	522110 DISPOSAL	4,037	6,000	6,000	5,000
421	522210 R&M-BUILDINGS	149,667	200,000	200,000	125,000
421	522230 R&M-MACHINERY	6,269	11,000	10,420	5,000
421	522250 R&M-VEHICLES	14,445	12,000	12,000	15,000
421	522290 EXTERMINATING	2,505	2,300	2,300	2,500
421	522320 RENTAL OF EQUIPMENT & VEHICLES	5,212	7,000	7,000	6,000
421	523005 INMATE HOUSING	-	5,000	-	-
421	523010 INMATE FOOD SERVICES	281,703	360,400	341,400	376,000
421	523015 PRISONER TRANSPORT	156	2,000	2,000	2,000
421	523201 COMM.-TELEPHONE	6,438	12,000	4,415	4,200
421	523210 COMM.-INTERNET	-	-	-	2,400
421	523213 TELEVISION	-	-	2,406	-
421	523220 COMM.-POSTAGE	420	500	500	500
421	523400 PRINTING AND BINDING	-	100	203	-
421	523500 TRAVEL	4,724	5,500	5,500	5,000
421	523700 EDUCATION AND TRAINING	4,373	5,000	4,700	4,000
TOTAL PURCHASED SERVICES		\$ 1,432,624	\$ 1,325,560	\$ 1,298,904	\$ 1,267,600

COUNTY JAIL

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
SUPPLIES					
421	531101 OFFICE SUPPLIES	\$ 9,473	\$ 10,000	\$ 12,255	\$ 2,000
421	531104 PRINTER SUPPLIES	-	-	6,164	7,300
421	531105 R&M BLDG SUPPLIES	-	-	-	125,000
421	531110 OPERATIONAL SUPPLIES	19,999	15,000	24,680	27,000
421	531117 PRISONER SUPPLIES	31,187	20,500	28,000	32,000
421	531140 JANITORIAL SUPPLIES	57,315	48,000	48,000	48,000
421	531150 AUTOMOTIVE/MACHINERY SUPPLIES	3,375	2,700	2,700	2,200
421	531210 WATER/SEWER	113,415	108,000	108,000	130,000
421	531220 NATURAL GAS	9,692	20,000	20,000	20,000
421	531230 ELECTRICITY	133,551	150,000	150,000	155,000
421	531270 GASOLINE/DIESEL	2,203	4,000	8,015	3,000
421	531600 SMALL EQUIPMENT	24,056	25,000	25,055	25,000
421	531700 OTHER SUPPLIES	3,728	5,000	907	-
421	531701 UNIFORMS	18,130	30,000	29,023	31,200
421	531702 SHOES/BOOTS	-	-	-	7,200
421	531703 SPECIAL GEAR	-	3,000	4,877	2,000
421	531707 RECOGNITION/AWARDS	-	-	180	-
TOTAL SUPPLIES		426,125	441,200	467,856	616,900
CAPITAL OUTLAY					
421	541300 C.O.-BUILDINGS	-	300,000	365,000	-
421	542200 C.O. VEHICLES	32,585	-	-	-
TOTAL CAPITAL OUTLAY		32,585	300,000	365,000	-
DEBT SERVICE					
421	581300 PRINCIPAL-OTHER DEBT	380,000	390,000	390,000	400,000
421	582300 INTEREST-OTHER DEBT	70,399	61,699	61,699	52,771
TOTAL DEBT SERVICE		450,399	451,699	451,699	452,771
TOTAL COUNTY JAIL		\$ 5,784,012	\$ 6,430,326	\$ 6,495,326	\$ 6,265,678

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
423	511100 REGULAR EMPLOYEES SALARIES	\$ 115,050	\$ 126,614	\$ 126,614	\$ 130,130
423	511700 LONGEVITY PAY	60	90	90	-
423	511900 OTHER PAY	-	-	-	-
423	512100 GROUP INSURANCE	28,968	29,597	29,597	29,170
423	512200 FICA CONTRIBUTIONS	9,033	10,177	10,177	10,450
423	512400 RETIREMENT CONTRIBUTIONS	5,067	6,320	6,320	9,859
TOTAL PERSONAL SERVICES		158,178	172,798	172,798	179,609
PURCHASED SERVICES					
423	521307 OTHER TECHNICAL SERVICES	20,340	21,000	19,780	21,000
423	522110 DISPOSAL	165	200	200	180
423	522210 R&M-BUILDINGS	2,900	3,000	3,000	1,500
423	522230 R&M-MACHINERY	52,715	70,000	70,000	34,250
423	522250 R&M-VEHICLES	20,376	7,000	7,000	2,750
423	522320 RENTAL OF EQUIPMENT & VEHICLES	-	1,000	1,000	1,000
423	523201 COMM.-TELEPHONE	12,586	19,000	9,890	10,000
423	523210 COMM.-INTERNET	1,089	1,500	3,960	1,250
423	523213 TELEVISION	-	-	1,220	1,260
423	523220 COMM.-POSTAGE	-	100	100	100
423	523300 ADVERTISING	-	200	200	100
423	523500 TRAVEL	5,283	5,000	5,000	5,000
423	523570 HIGHWAY IMPACT FEES	-	-	300	50
423	523601 DUES	75	150	300	75
423	523700 EDUCATION AND TRAINING	1,250	3,000	2,850	3,000
423	531132 FEMA MITIGATION PLAN	8,000	-	-	-
TOTAL PURCHASED SERVICES		124,779	131,150	124,800	81,515
SUPPLIES					
423	531101 OFFICE SUPPLIES	1,260	1,000	1,000	775
423	531104 PRINTER SUPPLIES	-	-	-	225
423	531105 R&M BLDG SUPPLIES	-	-	-	1,500
423	531110 OPERATIONAL SUPPLIES	1,799	3,000	3,000	2,500
423	531110-17 OPERATIONAL SUPPLIES -GEMA PER PAR	22,124	22,124	22,149	22,124
423	531140 JANITORIAL SUPPLIES	-	500	500	500
423	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	300	300	37,000
423	531151 TIRES/TUBES	-	1,000	1,000	-
423	531210 WATER/SEWER	324	400	400	400
423	531220 NATURAL GAS	455	600	600	600
423	531230 ELECTRICITY	12,378	13,000	11,780	13,000
423	531240 BOTTLED GAS	-	500	520	-
423	531270 GASOLINE/DIESEL	6,211	6,500	6,455	6,500
423	531300 FOOD	1,878	3,500	3,250	3,500
423	531400 BOOKS AND PERIODICALS	-	250	200	-
423	531600 SMALL EQUIPMENT	41,047	8,000	9,520	5,000
423	531600-13 SMALL EQUIPMENT-HAZ MAT GRANT	-	-	-	6,301
423	531700 OTHER SUPPLIES	586	500	500	500
423	531701 UNIFORMS	1,716	3,000	2,980	700
423	531702 SHOES/BOOTS	140	400	400	300
423	531703 SPECIAL GEAR	-	1,200	3,870	1,200
TOTAL SUPPLIES		\$ 89,918	\$ 65,774	\$ 68,424	\$ 102,625

EMERGENCY MANAGEMENT

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
CAPITAL OUTLAY					
423	542400 C.O.-COMPUTER	\$ -	\$ 6,000	\$ 6,000	\$ -
TOTAL CAPITAL OUTLAY		-	6,000	6,000	-
TOTAL EMERGENCY MANAGEMENT		\$ 372,875	\$ 375,722	\$ 372,022	\$ 363,749

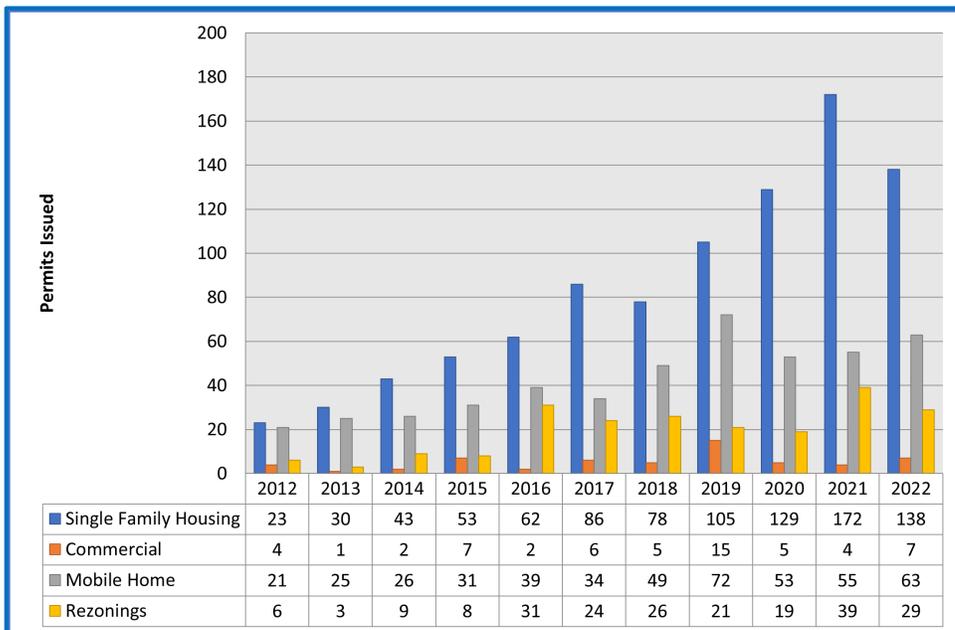
BUILDING INSPECTION DEPARTMENT

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. They department serve 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
425 511100	REGULAR EMPLOYEES SALARIES	\$ 166,556	\$ 176,036	\$ 231,415	\$ 233,469
425 511400	VACATION PAY	1,235	-	-	-
425 511500	SICK PAY	2,383	-	-	-
425 511600	HOLIDAY PAY	1,194	-	-	-
425 511700	LONGEVITY PAY	735	780	795	-
425 512100	GROUP INSURANCE	35,543	38,385	63,467	67,102
425 512105	EMPLOYEE HEALTH INSURANCE REIM.	-	-	-	-
425 512200	FICA CONTRIBUTIONS	13,586	14,199	18,647	18,739
425 512400	RETIREMENT CONTRIBUTIONS	7,016	8,782	11,532	17,544
TOTAL PERSONAL SERVICES		228,247	238,182	325,856	336,854
PURCHASED SERVICES					
425 521210	CONSULTING	-	-	-	10,800
425 522230	R&M-MACHINERY	25	2,100	2,100	-
425 522250	R&M-VEHICLES	379	4,000	4,000	1,000
425 522270	R&M-COMPUTERS	-	250	250	-
425 522280	COMMUNITY DEVELOPMENT	-	-	-	1,000
425 522320	RENTAL OF EQUIPMENT & VEHICLES	1,283	1,500	1,500	1,500
425 523201	COMM.-TELEPHONE	2,354	7,750	7,750	4,000
425 523220	COMM.-POSTAGE	2	200	200	200
425 523300	ADVERTISING	510	800	800	800
425 523400	PRINTING AND BINDING	-	500	500	500
425 523500	TRAVEL	-	500	500	2,000
425 523601	DUES	265	400	435	1,200
425 523670	BANK TRANSACTION FEES	610	-	2,000	2,500
425 523700	EDUCATION AND TRAINING	142	5,000	4,500	6,500
TOTAL PURCHASED SERVICES		5,569	23,000	24,535	32,000
SUPPLIES					
425 531101	OFFICE SUPPLIES	1,733	1,700	1,700	1,400
425 531104	PRINTER SUPPLIES	-	-	-	300
425 531110	OPERATIONAL SUPPLIES	1,258	3,500	2,830	3,300
425 531140	JANITORIAL SUPPLIES	-	-	-	500
425 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	1,000
425 531151	TIRES/TUBES	-	200	200	-
425 531270	GASOLINE/DIESEL	3,755	6,000	5,500	6,000
425 531400	BOOKS AND PERIODICALS	-	2,000	2,000	2,500
425 531600	SMALL EQUIPMENT	4,620	7,000	6,465	12,000
425 531700	OTHER SUPPLIES	-	-	170	-
425 531701	UNIFORMS	214	500	500	400
425 531702	SHOES/BOOTS	340	600	600	600
TOTAL SUPPLIES		11,920	21,500	19,965	28,000
CAPITAL OUTLAY					
425 542200	C.O.-VEHICLES	-	-	65,875	-
TOTAL CAPITAL OUTLAY		-	-	65,875	-
TOTAL BUILDING INSPECTION DEPARTMENT		\$ 245,736	\$ 282,682	\$ 436,231	\$ 396,854

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
426 511100	REGULAR EMPLOYEE SALARIES	\$ 2,200	\$ 6,000	\$ 6,000	\$ -
426 511900	OTHER PAY	1,600	-	-	6,000
426 512200	FICA CONTRIBUTIONS	199	499	499	459
TOTAL PERSONAL SERVICES		3,999	6,499	6,499	6,459
PURCHASED SERVICES					
426 523500	TRAVEL	1,351	1,500	1,500	2,000
426 523700	EDUCATION AND TRAINING	-	500	500	1,000
TOTAL PURCHASED SERVICES		1,351	2,000	2,000	3,000
SUPPLIES					
426 531101	OFFICE SUPPLIES	7	75	75	100
TOTAL SUPPLIES		7	75	75	100
TOTAL PLANNING AND ZONING COMMISSION		\$ 5,357	\$ 8,574	\$ 8,574	\$ 9,559

AG SERVICE CENTER

DEPARTMENT PROFILE

The Gordon County Agricultural Service Center and the Northwest Georgia Livestock Pavilion are 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PURCHASED SERVICES					
427 522131	JANITORIAL SERVICES-AG	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000
427 522271	R&M BUILDING-AG CENTER	319	2,500	2,500	2,500
427 522272	R&M-SITE IMPROVEMENTS-AG CENTE	746	1,000	1,000	1,000
TOTAL PURCHASED SERVICES		10,065	15,500	15,500	15,500
SUPPLIES					
427 531140	JANITORIAL SUPPLIES	-	2,000	2,000	2,000
427 531210	WATER/SEWER	4,633	5,000	5,000	-
427 531217	WATER/SEWER-AG CENTER	5,248	7,000	7,000	7,000
427 531230	ELECTRICITY	1,351	5,800	5,800	-
427 531237	ELECTRICITY-AG CENTER	19,725	35,000	35,000	25,000
427 531240	BOTTLED GAS	1,837	4,500	4,500	-
427 531600	SMALL EQUIPMENT	-	-	15,000	-
TOTAL SUPPLIES		32,794	59,300	74,300	34,000
OTHER COSTS					
427 522132	JANITORIAL SUPPLIES-AG	384	-	-	-
TOTAL CAPITAL OUTLAY		384	-	-	-
TOTAL AG SERVICE CENTER & LIVESTOCK PAV.		\$ 43,243	\$ 74,800	\$ 89,800	\$ 49,500

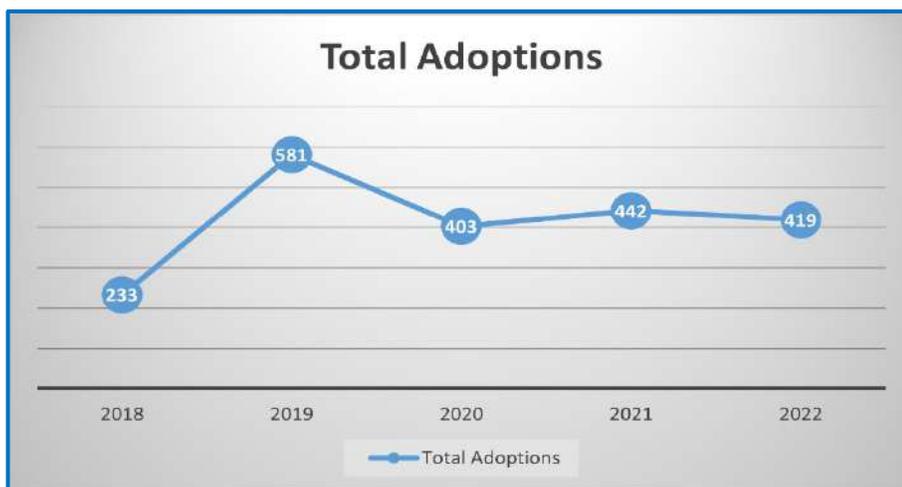
ANIMAL CONTROL

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 dogs and cats, 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
428	511100 REGULAR EMPLOYEES SALARIES	\$ 120,093	\$ 149,786	\$ 149,786	\$ 147,911
428	511300 OVERTIME	8,641	5,000	5,000	11,330
428	511400 VACATION PAY	1,917	-	-	-
428	511500 SICK PAY	2,403	-	-	-
428	511600 HOLIDAY PAY	2,842	-	-	-
428	511700 LONGEVITY PAY	720	675	675	-
428	511800 BEREAVEMENT	280	-	-	-
428	512100 GROUP INSURANCE	82,401	84,785	84,785	83,628
428	512200 FICA CONTRIBUTIONS	10,647	12,460	12,460	12,735
428	512400 RETIREMENT CONTRIBUTIONS	6,119	7,407	7,407	11,067
TOTAL PERSONAL SERVICES		236,064	260,113	260,113	266,671
PURCHASED SERVICES					
428	521229 VETERINARIAN	58,256	60,000	61,000	65,000
428	522201 R&M-SITE IMPROVEMENTS	-	2,000	2,000	-
428	522210 R&M-BUILDINGS	858	2,000	2,000	1,000
428	522230 R&M-MACHINERY	100	1,700	1,700	-
428	522250 R&M-VEHICLES	2,509	2,000	2,000	1,000
428	522270 R&M-COMPUTER	-	800	800	-
428	522320 RENTAL OF EQUIPMENT & VEHICLES	1,174	4,800	4,800	1,200
428	523201 COMM.-TELEPHONE	4,271	5,300	2,580	3,000
428	523210 COMM.-INTERNET	-	-	720	1,000
428	523220 COMM.-POSTAGE	-	50	50	-
428	523300 ADVERTISING	240	350	350	350
428	523500 TRAVEL	705	1,500	1,500	1,500
428	523601 DUES	1,850	1,900	1,900	1,000
428	523670 BANK TRANSACTION FEES	1,196	1,500	1,500	1,500
428	523700 EDUCATION AND TRAINING	400	800	800	-
TOTAL PURCHASED SERVICES		\$ 71,559	\$ 84,700	\$ 83,700	\$ 76,550
SUPPLIES					
428	531101 OFFICE SUPPLIES	\$ 113	\$ 1,900	\$ 1,900	\$ 800
428	531105 R&M BLDG SUPPLIES	-	-	-	1,000
428	531107 VET SUPPLIES	-	-	-	-
428	531110 OPERATIONAL SUPPLIES	6,725	4,400	6,450	6,400
428	531139 ANIMAL FEED	262	5,500	4,450	4,000
428	531140 JANITORIAL SUPPLIES	3,457	13,500	11,300	5,000
428	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	1,000
428	531210 WATER/SEWER	1,381	7,500	7,500	2,000
428	531230 ELECTRICITY	5,888	6,000	6,000	6,500
428	531270 GASOLINE/DIESEL	3,360	6,500	6,500	4,500
428	531600 SMALL EQUIPMENT	5,569	5,500	5,500	1,000
428	531700 OTHER SUPPLIES	-	-	200	200
428	531701 UNIFORMS	433	900	900	400
428	531702 SHOES/BOOTS	-	-	-	600
TOTAL SUPPLIES		27,188	51,700	50,700	33,400
CAPITAL OUTLAY					
428	542200 C.O.-VEHICLES	-	10,000	10,000	-
TOTAL CAPITAL OUTLAY		-	10,000	10,000	-
TOTAL ANIMAL CONTROL		\$ 334,811	\$ 406,513	\$ 404,513	\$ 376,621

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
429 511100	REGULAR EMPLOYEES SALARIES	\$ 52,053	\$ 55,662	\$ 55,662	\$ 106,020
429 511700	LONGEVITY PAY	240	255	255	-
429 512100	GROUP INSURANCE	29,157	29,598	29,598	59,078
429 512200	FICA CONTRIBUTIONS	4,057	4,491	4,491	8,512
429 512400	RETIREMENT CONTRIBUTIONS	2,651	2,778	2,778	8,002
TOTAL PERSONAL SERVICES		88,158	92,784	92,784	181,612
PURCHASED SERVICES					
429 522250	R&M-VEHICLES	25	675	675	100
429 522320	RENTAL OF EQUIPMENT & VEHICLES	236	1,100	1,100	600
429 523201	COMM.-TELEPHONE	1,012	1,100	1,100	1,100
429 523220	COMM.-POSTAGE	-	250	250	-
429 523300	ADVERTISING	-	250	250	-
429 523400	PRINTING AND BINDING	-	350	350	350
429 523500	TRAVEL	2,350	2,000	2,000	4,000
429 523601	DUES	137	125	125	125
429 523700	EDUCATION AND TRAINING	550	1,100	1,100	2,000
TOTAL PURCHASED SERVICES		4,310	6,950	6,950	8,275
SUPPLIES					
429 531101	OFFICE SUPPLIES	548	600	600	600
429 531110	OPERATIONAL SUPPLIES	2,990	4,000	4,000	7,200
429 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	100
429 531151	TIRES AND TUBES	-	100	100	-
429 531270	GASOLINE/DIESEL	1,959	3,925	3,925	2,500
429 531600	SMALL EQUIPMENT	3,579	1,500	1,500	2,500
429 531701	UNIFORMS	-	600	600	700
429 531702	SHOES/BOOTS	145	300	300	300
TOTAL SUPPLIES		9,221	11,025	11,025	13,900
CAPITAL OUTLAY					
429 542200	C.O.-VEHICLES	29,147	-	-	38,000
TOTAL CAPITAL OUTLAY		29,147	-	-	38,000
TOTAL CODE COMPLIANCE		\$ 130,836	\$ 110,759	\$ 110,759	\$ 241,787

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, issue timber permits, and generate revenue from the sale of driveway culvert pipe.



Steve Parris, Director of Public Works

PUBLIC WORKS DEPARTMENT

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
431	511100 REGULAR EMPLOYEES SALARIES	\$ 1,173,349	\$ 1,540,947	\$ 1,540,947	\$ 1,471,542
431	511300 OVERTIME	11,849	25,000	25,000	15,450
431	511400 VACATION PAY	44,627	-	-	-
431	511500 SICK PAY	31,781	-	-	-
431	511600 HOLIDAY PAY	43,282	54,000	54,000	-
431	511700 LONGEVITY PAY	4,455	4,965	4,965	-
431	511800 BEREAVEMENT	1,624	-	-	-
431	512100 GROUP INSURANCE	534,765	847,074	847,074	760,292
431	512200 FICA CONTRIBUTIONS	97,090	126,054	126,054	119,312
431	512400 RETIREMENT CONTRIBUTIONS	47,639	76,848	76,848	110,848
TOTAL PERSONAL SERVICES		1,990,460	2,674,888	2,674,888	2,477,444
PURCHASED SERVICES					
431	521230 ENGINEERING	16,790	40,000	3,250	50,000
431	521307 OTHER TECHNICAL SERVICES	4,843	7,000	5,850	7,600
431	522110 DISPOSAL	1,971	1,600	1,925	2,600
431	522201 R&M-SITE IMPROVEMENTS	529	6,000	5,200	3,000
431	522210 R&M-BUILDINGS	975	8,500	807	6,000
431	522230 R&M-MACHINERY	132,592	125,000	135,083	170,000
431	522250 R&M-VEHICLES	71,128	75,000	84,544	100,000
431	522319 RENTAL - BUILDINGS	-	-	14,764	30,000
431	522320 RENTAL OF EQUIPMENT & VEHICLES	4,139	6,000	1,251	6,000
431	523019 TOWING SERVICES	1,915	5,000	5,000	6,000
431	523201 COMM.TELEPHONE	7,036	8,000	8,000	8,000
431	523210 COMM. INTERNET	-	1,200	1,200	200
431	523220 COMM.-POSTAGE	-	100	100	100
431	523300 ADVERTISING	1,595	1,000	275	1,000
431	523500 TRAVEL	2,294	2,500	3,260	2,500
431	523570 HIGHWAY IMPACT FEES	-	4,200	9,700	2,000
431	523670 BANK TRANSACTION FEES	244	-	700	-
431	523700 EDUCATION AND TRAINING	2,464	3,000	2,447	3,000
431	523972 CONTRACT LABOR-OTHER	28,815	30,000	35,726	30,000
TOTAL PURCHASED SERVICES		\$ 277,329	\$ 324,100	\$ 319,082	\$ 428,000

PUBLIC WORKS DEPARTMENT

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
SUPPLIES					
431 531101	OFFICE SUPPLIES	\$ 1,990	\$ 3,500	\$ 3,500	\$ 3,500
431 531106	R&M SITE IMPROV. SUPPLIES	-	-	-	3,000
431 531110	OPERATIONAL SUPPLIES	17,843	19,250	17,566	20,000
431 531114	OPER SUPPLIES-SAFETY GRANT	194,151	-	8,500	-
431 531120	PAVING MATERIALS	3,435,999	3,097,615	3,117,242	2,932,110
431 531120 111	PAVING MATERIALS	-	-	315,000	-
431 531121	PIPE AND LUMBER	40,561	65,000	62,000	65,000
431 531122	DE-ICER	-	3,500	1,639	3,500
431 531123	VEGETATION CONTROL SUPPLIES	5,306	4,000	4,000	6,500
431 531124	ROAD SIGNS	33,030	40,000	40,000	40,000
431 531127	CHERT	45,737	50,000	41,510	50,600
431 531129	DAMAGE TO PRIVATE PROPERTY	4,953	5,200	3,495	5,200
431 531140	JANITORIAL SUPPLIES	3,037	2,500	3,000	3,000
431 531150	AUTOMOTIVE/MACHINERY SUPPLIES	494	5,000	4,000	5,000
431 531151	TIRES AND TUBES	21,231	26,000	25,700	35,000
431 531155	MOTOR OIL	2,985	4,200	4,200	4,200
431 531210	WATER/SEWER	5,838	4,500	5,840	6,000
431 531230	ELECTRICITY	14,758	19,000	19,000	16,000
431 531240	BOTTLED GAS	1,347	1,500	1,500	1,500
431 531270	GASOLINE/DIESEL	184,264	155,000	178,539	190,000
431 531600	SMALL EQUIPMENT	36,121	32,000	32,000	12,000
431 531700	OTHER SUPPLIES	-	100	200	100
431 531701	UNIFORMS	12,770	15,000	15,000	12,600
431 531702	SHOES/BOOTS	4,425	5,500	1,216	5,400
431 531703	SPECIAL GEAR	2,385	2,000	2,000	2,000
TOTAL SUPPLIES		4,069,223	3,560,365	3,906,647	3,422,210
CAPITAL OUTLAY					
431 542100	C.O.-MACHINERY	305,679	-	-	205,000
TOTAL CAPITAL OUTLAY		305,679	-	-	205,000
OTHER FINANCING SOURCES & USES					
431 611023	OPERATING TRANSFERS GF - CHERT	-	-	-	75,000
TOTAL OTHER FINANCING SOURCES & USES		-	-	-	75,000
TOTAL PUBLIC WORKS DEPARTMENT		\$ 6,642,691	\$ 6,559,353	\$ 6,900,617	\$ 6,607,654

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
435 511100	REGULAR EMPLOYEES SALARIES	\$ 248,494	\$ 309,025	\$ 309,025	\$ 307,383
435 511300	OVERTIME	1,296	1,200	1,200	1,236
435 511400	VACATION PAY	9,044	-	-	-
435 511500	SICK PAY	13,461	-	-	-
435 511600	HOLIDAY PAY	7,899	-	-	-
435 511700	LONGEVITY PAY	2,010	2,115	2,115	-
435 511800	BEREAVEMENT	460	-	-	-
435 512100	GROUP INSURANCE	157,277	160,782	160,782	158,496
435 512200	FICA CONTRIBUTIONS	16,193	25,072	25,072	24,760
435 512400	RETIREMENT CONTRIBUTIONS	11,941	15,387	15,387	23,031
TOTAL PERSONAL SERVICES		468,074	513,581	513,581	514,906
PURCHASED SERVICES					
435 521305	DATA PROCESSING	7,020	7,000	6,764	7,500
435 522210	R&M-BUILDINGS	15	1,500	500	750
435 522230	R&M-MACHINERY	81	3,000	3,000	4,500
435 522250	R&M-VEHICLES	4,492	5,000	13,007	11,000
435 523019	TOWING SERVICES	-	500	500	500
435 523201	COMM.-TELEPHONE	1,523	3,000	2,600	2,000
435 523300	ADVERTISING	-	300	483	400
435 523400	PRINTING AND BINDING	117	350	425	350
435 523500	TRAVEL	-	500	-	1,500
435 523570	HIGHWAY IMPACT FEES	-	-	300	50
435 523700	EDUCATION AND TRAINING	225	1,200	1,795	2,500
TOTAL PURCHASED SERVICES		13,474	22,350	29,374	31,050
SUPPLIES					
435 531101	OFFICE SUPPLIES	-	500	194	200
435 531104	PRINTER SUPPLIES	-	-	-	300
435 531105	R&M BLDG SUPPLIES	-	-	-	750
435 531110	OPERATIONAL SUPPLIES	988	200	105	500
435 531140	JANITORIAL SUPPLIES	170	600	600	650
435 531150	AUTOMOTIVE/MACHINERY SUPPLIES	195,572	185,000	182,393	185,000
435 531156	OTHER AUTO FLUIDS	36	-	-	-
435 531220	NATURAL GAS	6,732	4,000	7,436	8,000
435 531240	BOTTLED GAS	-	400	-	-
435 531270	GASOLINE/DIESEL	5,189	5,500	5,000	5,500
435 531600	SMALL EQUIPMENT	16,949	20,000	13,700	36,000
435 531603	SMALL EQUIPMENT-COMPUTERS	-	500	30	1,500
435 531701	UNIFORMS	5,067	5,000	5,218	2,100
435 531702	SHOES/BOOTS	730	900	900	900
435 531712	REIMBURSEMENT FOR SUPPLIES	(203,399)	(185,000)	(185,000)	(170,000)
TOTAL SUPPLIES		28,034	37,600	30,576	71,400
CAPITAL OUTLAY					
435 542200	C.O.-VEHICLES	35,558	-	-	-
TOTAL CAPITAL OUTLAY		35,558	-	-	-
TOTAL FLEET MANAGEMENT		\$ 545,140	\$ 573,531	\$ 573,531	\$ 617,356

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.

PUBLIC DEFENDERS OFFICE

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
436 511100	REGULAR EMPLOYEES SALARIES	\$ 1,228	\$ 1,895	\$ 1,895	\$ -
436 511900	OTHER PAY	7,160	6,660	6,660	39,440
436 512200	FICA CONTRIBUTIONS	642	655	655	3,030
TOTAL PERSONAL SERVICES		9,029	9,210	9,210	42,470
PURCHASED SERVICES					
436 521301	COURT REPORTING	2,040	2,035	1,835	2,035
436 522250	R&M-VEHICLES	241	450	350	225
436 522320	RENTAL OF EQUIPMENT & VEHICLES	1,169	1,250	1,150	1,250
436 523201	COMM.-TELEPHONE	2,342	7,900	7,751	6,800
436 523210	COMM.-INTERNET	-	-	27	-
436 523220	COMM.-POSTAGE	10	600	229	200
436 523400	PRINTING AND BINDING	782	1,000	805	1,000
436 523601	DUES	-	1,450	1,450	1,600
436 523700	EDUCATION AND TRAINING	507	650	821	650
436 523902	CONTRACT LABOR-GENERAL	278,611	319,878	319,878	324,528
TOTAL PURCHASED SERVICES		285,701	335,213	335,796	338,288
SUPPLIES					
436 531101	OFFICE SUPPLIES	4,117	3,900	2,683	3,000
436 531104	PRINTER SUPPLIES	-	-	100	900
436 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	225
436 531400	BOOKS AND PERIODICALS	4,811	4,280	4,602	5,330
436 531700	OTHER SUPPLIES	-	-	212	250
TOTAL SUPPLIES		8,928	8,180	7,597	9,705
TOTAL PUBLIC DEFENDERS OFFICE		\$ 303,658	\$ 352,603	\$ 352,603	\$ 390,463

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
437 511900	OTHER PAY	\$ 1,840	\$ 4,800	\$ 4,800	\$ 4,800
437 512200	FICA CONTRIBUTIONS	138	368	368	378
437 512400	RETIREMENT CONTRIBUTIONS	10	-	-	-
TOTAL PERSONAL SERVICES		1,988	5,168	5,168	5,178
PURCHASED SERVICES					
437 523300	ADVERTISING	-	300	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	1,800
SUPPLIES					
437 531101	OFFICE SUPPLIES	-	50	50	50
TOTAL SUPPLIES		-	50	50	50
TOTAL HISTORIC PRESERVATION COMMISSION		\$ 1,988	\$ 7,018	\$ 7,018	\$ 7,028

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
438	511100 REGULAR EMPLOYEES SALARIES	\$ 53,156	\$ 59,487	\$ 59,487	\$ 66,720
438	511700 LONGEVITY PAY	420	435	435	-
438	512100 GROUP INSURANCE	29,051	29,598	29,598	29,170
438	512200 FICA CONTRIBUTIONS	4,153	4,812	4,812	5,337
438	512400 RETIREMENT CONTRIBUTIONS	2,614	2,969	2,969	5,033
TOTAL PERSONAL SERVICES		89,394	97,301	97,301	106,260
PURCHASED SERVICES					
438	521210 CONSULTING	5,000	20,000	20,000	10,800
438	522230 R&M-MACHINERY	-	650	650	-
438	522250 R&M-VEHICLES	51	600	600	575
438	522270 R&M-COMPUTERS	-	100	100	-
438	523201 COMM.-TELEPHONE	163	360	360	700
438	523220 COMM.-POSTAGE	572	800	800	800
438	523300 ADVERTISING	6,860	8,000	8,000	8,000
438	523400 PRINTING AND BINDING	-	800	800	-
438	523500 TRAVEL	-	450	450	2,000
438	523601 DUES	262	300	300	300
438	523700 EDUCATION AND TRAINING	-	600	600	1,000
TOTAL PURCHASED SERVICES		12,908	32,660	32,660	24,175
SUPPLIES					
438	531101 OFFICE SUPPLIES	1,257	1,600	1,600	1,600
438	531110 OPERATIONAL SUPPLIES	-	11,500	11,500	1,500
438	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	100	100	575
438	531151 TIRES/TUBES	-	100	100	-
438	531270 GASOLINE/DIESEL	295	600	600	600
438	531400 BOOKS AND PERIODICALS	51	100	100	100
438	531600 SMALL EQUIPMENT	-	1,500	1,500	2,500
TOTAL SUPPLIES		1,603	15,500	15,500	6,875
TOTAL PLANNING & DEVELOPMENT DEPT.		\$ 103,905	\$ 145,461	\$ 145,461	\$ 137,310

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.



Ann Bradford, Senior Center Director



Gordon County Senior Citizens Center

SENIOR CITIZENS CENTER

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
440 511100	REGULAR EMPLOYEES SALARIES	\$ 63,950	\$ 69,384	\$ 69,384	\$ 73,606
440 511700	LONGEVITY PAY	75	120	120	-
440 512100	GROUP INSURANCE	29,157	29,598	29,598	29,170
440 512200	FICA CONTRIBUTIONS	4,949	5,525	5,525	5,843
440 512400	RETIREMENT CONTRIBUTIONS	2,584	2,710	2,710	4,713
TOTAL PERSONAL SERVICES		100,715	107,337	107,337	113,332
PURCHASED SERVICES					
440 522110	DISPOSAL	830	840	1,010	1,000
440 522210	R&M-BUILDINGS	276	2,500	1,630	1,000
440 522250	R&M-VEHICLES	1,364	1,000	1,600	900
440 522320	RENTAL OF EQUIPMENT & VEHICLES	283	1,000	400	400
440 523201	COMM.-TELEPHONE	8,844	9,500	3,001	5,000
440 523210	COMM.-INTERNET	-	-	3,728	1,500
440 523213	TELEVISION	-	-	271	300
440 523220	COMM.-POSTAGE	-	15	15	36
440 523300	ADVERTISING	-	200	200	250
TOTAL PURCHASED SERVICES		11,597	15,055	11,855	10,386
SUPPLIES					
440 531101	OFFICE SUPPLIES	65	100	100	100
440 531104	PRINTER SUPPLIES	-	-	-	200
440 531105	R&M BLDG SUPPLIES	-	-	-	1,000
440 531110	OPERATIONAL SUPPLIES	3,613	4,200	4,900	4,400
440 531140	JANITORIAL SUPPLIES	-	300	300	300
440 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	900
440 531210	WATER/SEWER	826	900	900	900
440 531220	NATURAL GAS	2,065	2,000	2,000	2,050
440 531230	ELECTRICITY	7,070	9,200	7,113	8,000
440 531270	GASOLINE/DIESEL	1,284	3,500	3,500	1,800
440 531600	SMALL EQUIPMENT	-	-	2,087	1,000
TOTAL SUPPLIES		14,923	20,200	20,900	20,650
TOTAL SENIOR CITIZENS CENTER		\$ 127,235	\$ 142,592	\$ 140,092	\$ 144,368

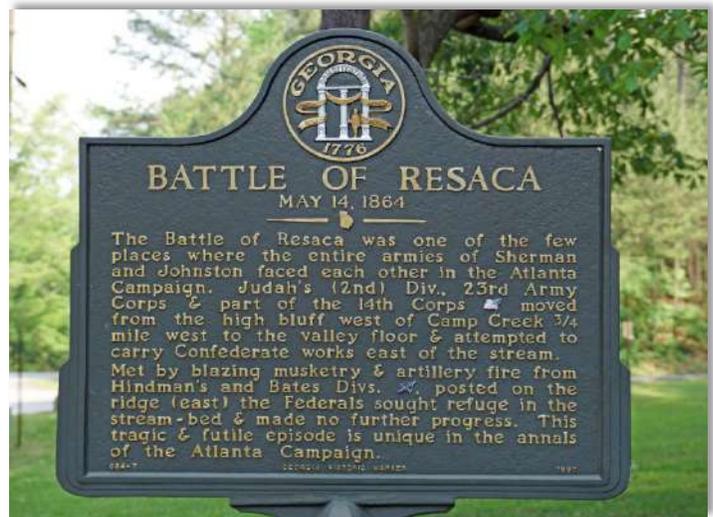
RECREATION - OTHER

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
451 511810	TEMP AGENCY-PAYROLL	\$ 10,027	\$ 20,000	\$ 20,000	\$ 18,000
TOTAL PERSONAL SERVICES		10,027	20,000	20,000	18,000
PURCHASED SERVICES					
451 522140	LAWN CARE	7,010	10,000	7,000	12,780
451 522201	R&M-SITE IMPROVEMENTS	-	5,000	5,000	2,500
451 522210	R&M-BUILDINGS	7,039	4,500	4,500	3,250
451 522230	R&M-MACHINERY	5,032	2,500	500	1,250
451 522250	R&M-VEHICLES	-	300	300	250
451 523201	COMM-TELEPHONE	-	250	250	-
TOTAL PURCHASED SERVICES		19,081	22,550	17,550	20,030
SUPPLIES					
451 531105	R&M BLDG SUPPLIES	-	-	-	2,250
451 531106	R&M SITE IMPROV. SUPPLIES	-	-	-	2,500
451 531110	OPERATIONAL SUPPLIES	796	2,500	2,500	2,000
451 531140	JANITORIAL SUPPLIES	-	500	500	500
451 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	1,500
451 531210	WATER/SEWER	-	-	250	250
451 531230	ELECTRICITY	396	750	750	10,600
451 531270	GASOLINE/DIESEL	926	5,500	5,250	2,500
451 531600	SMALL EQUIPMENT	2,500	2,500	2,500	2,500
451 531701	UNIFORMS	70	250	250	-
451 531702	SHOES/BOOTS	190	400	400	-
TOTAL SUPPLIES		4,878	12,400	12,400	24,600
TOTAL BATTLEFIELD PARKS		\$ 33,985	\$ 54,950	\$ 49,950	\$ 62,630

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
452 511100	REGULAR EMPLOYEES SALARIES	\$ 36,813	\$ -	\$ -	\$ 40,997
452 511101	REGULAR HOURLY EMPLOYEES	-	49,100	49,100	-
452 511200	TEMPORARY EMPLOYEES	-	-	-	8,400
452 511400	VACATION PAY	392	-	-	-
452 511500	SICK PAY	588	-	-	-
452 511600	HOLIDAY PAY	1,009	-	-	-
452 511700	LONGEVITY PAY	195	210	210	-
452 511810	TEMP AGENCY-PAYROLL	8,567	-	-	-
452 512100	GROUP INSURANCE	29,157	29,598	29,598	29,170
452 512200	FICA CONTRIBUTIONS	2,905	3,893	3,893	3,914
452 512400	RETIREMENT CONTRIBUTIONS	1,410	1,571	1,571	2,599
TOTAL PERSONAL SERVICES		81,036	84,372	84,372	85,080
PURCHASED SERVICES					
452 522110	DISPOSAL	1,537	2,000	2,000	2,000
452 522201	R&M-SITE IMPROVEMENTS	1,800	5,000	5,000	2,500
452 522210	R&M-BUILDINGS	8,837	9,000	10,260	4,500
452 522230	R&M-MACHINERY	2,078	3,000	2,000	1,500
452 522250	R&M-VEHICLES	-	1,000	1,000	500
452 522320	RENTAL OF EQUIPMENT & VEHICLES	-	1,000	172	1,000
452 523201	COMM.-TELEPHONE	9,125	10,000	7,761	8,500
452 523210	COMM.-INTERNET	-	-	1,739	2,000
452 523300	ADVERTISING	-	500	-	-
452 523700	EDUCATION AND TRAINING	1,425	125	-	125
TOTAL PURCHASED SERVICES		24,802	31,625	29,932	22,625
SUPPLIES					
452 531101	OFFICE SUPPLIES	150	500	-	200
452 531104	PRINTER SUPPLIES	-	-	-	200
452 531105	R&M BLDG SUPPLIES	-	-	1,380	4,500
452 531106	R&M SITE IMPROV. SUPPLIES	-	-	-	2,500
452 531110	OPERATIONAL SUPPLIES	3,946	3,000	1,620	3,000
452 531140	JANITORIAL SUPPLIES	2,392	3,000	4,593	3,000
452 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	208	2,000
452 531210	WATER/SEWER	40,098	32,000	41,000	42,000
452 531230	ELECTRICITY	16,194	19,000	19,000	21,000
452 531240	BOTTLED GAS	847	1,000	1,000	900
452 531270	GASOLINE/DIESEL	4,786	6,000	6,000	6,000
452 531600	SMALL EQUIPMENT	570	2,500	2,292	2,500
452 531701	UNIFORMS	1,912	1,000	1,600	350
452 531702	SHOES/BOOTS	-	-	-	150
TOTAL SUPPLIES		70,895	68,000	78,693	88,300
TOTAL SALACOA CREEK PARK		\$ 176,733	\$ 183,997	\$ 192,997	\$ 196,005



Community Center - Sonoraville Recreation Complex



Ball Fields - Sonoraville Recreation Complex



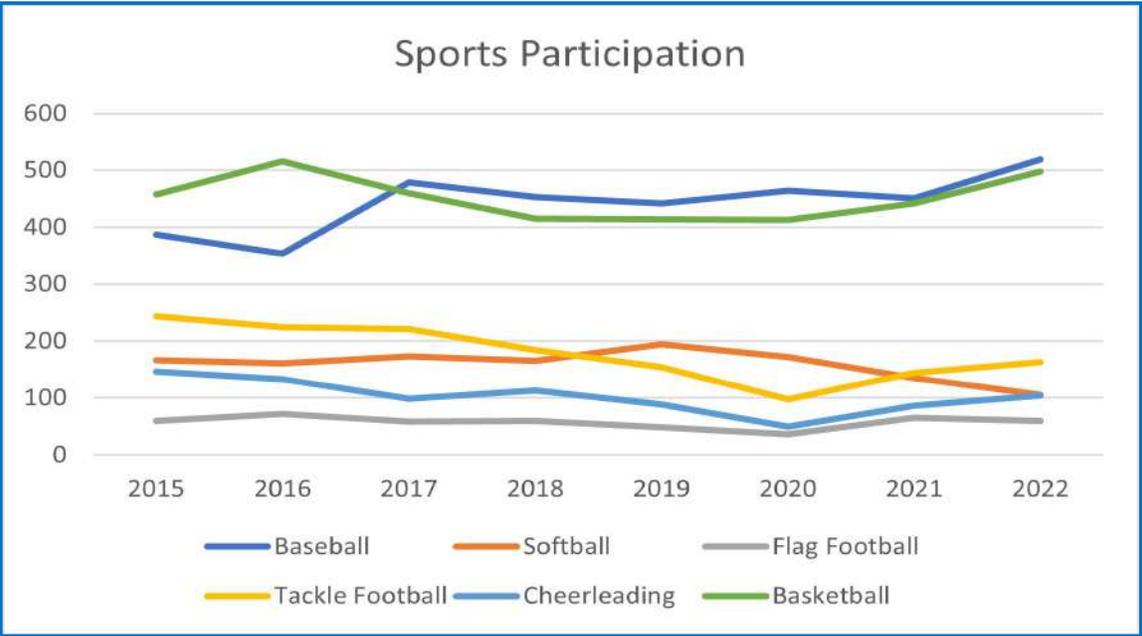
PARKS & RECREATION DEPARTMENT

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 newly added 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
PERSONAL SERVICES					
454 511100	REGULAR EMPLOYEES SALARIES	\$ 352,015	\$ 497,700	\$ 497,700	\$ 359,652
454 511110	PART-TIME SALARIES	2,740	-	-	-
454 511300	OVERTIME	1,225	2,000	2,000	2,060
454 511400	VACATION PAY	3,241	-	-	-
454 511500	SICK PAY	1,890	-	-	-
454 511600	HOLIDAY PAY	4,692	-	-	-
454 511700	LONGEVITY PAY	870	990	990	-
454 511800	BEREAVEMENT	370	-	-	-
454 511810	TEMP AGENCY-PAYROLL	24,158	-	-	-
454 511900	OTHER PAY	-	-	-	134,200
454 512100	GROUP INSURANCE	127,342	156,774	156,774	154,614
454 512200	FICA CONTRIBUTIONS	27,935	39,499	39,499	37,935
454 512400	RETIREMENT CONTRIBUTIONS	8,078	15,625	15,625	28,599
TOTAL PERSONAL SERVICES		554,555	712,588	712,588	717,060
PURCHASED SERVICES					
454 522110	DISPOSAL	4,249	6,000	6,000	5,000
454 522140	LAWN CARE	28,754	36,000	36,000	34,000
454 522150	OFFICIATING	651	1,000	1,100	2,000
454 522201	R&M-SITE IMPROVEMENTS	54,872	30,000	25,000	17,500
454 522210	R&M-BUILDINGS	53,047	38,000	49,494	20,000
454 522230	R&M-MACHINERY	2,189	10,000	8,000	4,500
454 522250	R&M-VEHICLES	1,127	5,000	5,000	2,000
454 522320	RENTAL OF EQUIPMENT & VEHICLES	3,512	5,000	5,000	4,000
454 523201	COMM.-TELEPHONE	26,541	25,000	21,342	29,000
454 523210	COMM.-INTERNET	-	-	1,887	2,000
454 523213	TELEVISION	-	-	271	300
454 523220	COMM.-POSTAGE	-	300	300	200
454 523300	ADVERTISING	990	5,000	4,700	2,000
454 523500	TRAVEL	6,172	4,000	3,500	3,500
454 523570	HIGHWAY IMPACT FEES	2	-	-	5
454 523601	DUES	1,448	5,000	5,000	7,000
454 523635	ENTRY FEES	2,585	7,500	4,400	5,000
454 523670	BANK TRANSACTION FEES	470	2,500	7,330	1,500
454 523700	EDUCATION AND TRAINING	5,444	2,500	2,100	2,000
TOTAL PURCHASED SERVICES		\$ 192,053	\$ 182,800	\$ 186,424	\$ 141,505

PARKS & RECREATION DEPARTMENT

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
SUPPLIES					
454	531101 OFFICE SUPPLIES	\$ 4,601	\$ 5,000	\$ 4,500	\$ 4,200
454	531104 PRINTER SUPPLIES	-	-	-	800
454	531105 R&M BLDG SUPPLIES	-	-	-	20,000
454	531106 R&M SITE IMPROV. SUPPLIES	-	-	-	17,500
454	531110 OPERATIONAL SUPPLIES	29,156	28,000	17,570	28,000
454	531140 JANITORIAL SUPPLIES	11,270	13,000	13,000	12,000
454	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	6,500
454	531210 WATER/SEWER	85,790	104,000	104,000	104,000
454	531220 NATURAL GAS	4,483	7,000	7,000	6,000
454	531230 ELECTRICITY	123,664	133,000	133,000	133,000
454	531270 GASOLINE/DIESEL	6,732	8,000	8,000	7,000
454	531500 SUPPLIES/INV PURCH FOR RESALE	24,705	27,000	30,000	30,000
454	531600 SMALL EQUIPMENT	27,708	30,000	24,112	30,000
454	531610 SPORTS EQUIPMENT	43,747	35,500	30,110	35,500
454	531700 OTHER SUPPLIES	-	-	2,000	600
454	531701 UNIFORMS	46,578	50,000	4,190	1,000
454	531707 AWARDS	-	-	16,300	15,000
454	531713 UNIFORMS-TEAMS	-	-	37,200	38,000
TOTAL SUPPLIES		408,432	440,500	430,982	489,100
CAPITAL OUTLAY					
454	542100 CO-MACHINERY	-	30,000	31,888	-
TOTAL CAPITAL OUTLAY		-	30,000	31,888	-
TOTAL PARKS & RECREATION DEPARTMENT		\$ 1,155,040	\$ 1,365,888	\$ 1,361,882	\$ 1,347,665

GEOGRAPHIC INFORMATION SYSTEM OFFICE

DEPARTMENT PROFILE

The Geographic Information System (GIS) Office, under the direction of the Information Technology Director, is responsible for the creation, implementation, and maintenance of the County's geographic information system. This office 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 2021-22 Actual	FY 2021-22 Original Budget	FY 2021-22 Revised Budget	FY 2021-22 Approved Budget
PERSONAL SERVICES					
458	511100 REGULAR EMPLOYEES SALARIES	\$ 47,108	\$ 50,485	\$ 50,485	\$ 52,553
458	511500 SICK PAY	234	-	-	-
458	511700 LONGEVITY PAY	285	300	300	-
458	512100 GROUP INSURANCE	28,968	29,598	29,598	29,170
458	512200 FICA CONTRIBUTIONS	3,675	4,093	4,093	4,218
458	512400 RETIREMENT CONTRIBUTIONS	2,412	2,519	2,519	3,957
TOTAL PERSONAL SERVICES		82,682	86,995	86,995	89,898
PURCHASED SERVICES					
458	521210 CONSULTING	-	5,000	5,000	2,500
458	522250 R&M-VEHICLES	-	500	500	250
458	522320 RENTAL OF EQUIPMENT & VEHICLES	5,839	6,000	6,000	6,000
458	523201 COMM.-TELEPHONE	609	1,000	1,000	1,000
458	523220 COMM.-POSTAGE	-	75	75	50
458	523300 ADVERTISING	-	25	25	25
458	523500 TRAVEL	-	250	250	250
458	523670 BANK TRANSACTION FEES	45	-	20	20
458	523700 EDUCATION AND TRAINING	-	1,500	1,480	1,500
458	523800 LICENSES	15,467	20,000	20,000	10,000
458	523906 FLYOVER	24,517	24,517	24,517	24,517
TOTAL PURCHASED SERVICES		46,477	58,867	58,867	46,112
SUPPLIES					
458	531101 OFFICE SUPPLIES	204	1,500	1,375	500
458	531104 Printer Supplies	-	-	125	500
458	531150 AUTOMOTIVE/MACHINERY SUPPLIES	-	-	-	250
458	531600 SMALL EQUIPMENT	2,189	2,000	2,000	2,000
TOTAL SUPPLIES		2,393	3,500	3,500	3,250
TOTAL GEOGRAPHIC INFORMATION SYSTEM OFFICE		\$ 131,552	\$ 149,362	\$ 149,362	\$ 139,260



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. The County provides this service with an annual supplement and a fuel subsidy.

Georgia State Patrol (5175)

The County pays this state agency's cell phone service to support its operation in the County.

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 \$10,500 per year based on a formula of \$0.10 for 104,999 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 terminal and fuel system, 71 T-hangers, 9 corporate hangers and 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
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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	296,500	-	13,700	14,000
Georgia State Patrol	25,847	-	-	-
Meals on Wheels	3,276	3,276	3,276	3,276
DFACS	44,563	44,563	44,563	44,563
Calhoun Recreation	482,212	496,678	496,678	500,000
Arts Council	5,000	5,000	5,000	5,000
Fair Association	5,450	5,450	5,450	5,450
Library	275,697	295,925	295,925	295,925
Georgia Forestry Commission	10,842	10,842	10,842	10,842
Airport Authority	160,000	168,000	168,000	168,000
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.	8,908	11,000	11,000	11,000
5311 Transportation Program	90,401	159,038	159,038	118,610
TOTAL EXPENDITURES	\$ 1,901,677	\$ 1,692,753	\$ 1,706,453	\$ 1,669,647





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 nine 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 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 eight 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 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.

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 funds the Development Authority of Gordon County (2%) and the Chamber of Commerce (6%).

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
FINES & FORFEITURES					
201 351150	JUVENILE	\$ 3,540	\$ 675	\$ 675	\$ 7,000
TOTAL FINES & FORFEITURES		3,540	675	675	7,000
INVESTMENT INCOME					
201 361000	INTEREST REVENUES	22	15	15	300
TOTAL INVESTMENT INCOME		22	15	15	300
USE OF RESERVES					
201 391999	TRANSFER IN -FUND BALANCE	-	-	308	-
TOTAL USE OF RESERVES		-	-	308	-
TOTAL REVENUES		3,562	690	998	7,300
EXPENDITURES					
PERSONAL SERVICES					
201 511100	REGULAR EMPLOYEES SALARIES	-	923	923	-
201 512200	FICA CONTRIBUTIONS	-	72	72	-
TOTAL PERSONAL SERVICES		-	995	995	-
PURCHASED SERVICES					
201 523670	BANK TRANSACTION FEES	3	3	3	7
201 523907	PROBATION SERVICES - TREATMENT	-	-	-	6,000
TOTAL PURCHASED SERVICES		3	3	3	6,007
OTHER FINANCING USES					
201 611999	TRANSFER OUT - TO FUND BALANCE	-	-	-	1,293
TOTAL SUPPLIES		-	-	-	1,293
TOTAL EXPENDITURES		3	998	998	7,300
CHANGE IN NET POSITION		\$ 3,559	\$ (308)	\$ -	\$ -

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
FINES & FORFEITURES					
202 351941	DRUG ABUSE TRTMT-SUPERIOR C	\$ 20,691	\$ 15,000	\$ 15,000	\$ 20,000
202 351942	DRUG ABUSE TRTMT-CITY CALHOUN	2,231	2,000	2,000	2,000
202 351943	DRUG ABUSE TRTMT- PROBATE CT	11,254	10,000	10,000	10,000
202 351945	DRUG ABUSE TRTMT-RESACA	666	500	500	700
202 351947	DRUG ABUSE TRTMT-FAIRMOUNT	340	500	500	500
TOTAL FINES & FORFEITURES		35,183	28,000	28,000	33,200
INVESTMENT INCOME					
202 361000	INTEREST REVENUES	219	30	30	1,800
TOTAL INVESTMENT INCOME		219	30	30	1,800
OTHER FINANCING SOURCES					
202 391001	OPERATING TRANSFER IN-GEN FUND	76,560	79,882	79,882	71,050
TOTAL OTHER FINANCING SOURCES		76,560	79,882	79,882	71,050
TOTAL REVENUES		111,962	107,912	107,912	106,050
EXPENDITURES					
PURCHASED SERVICES					
202 521215	COUNSELING	68,772	107,900	105,550	105,000
202 523670	BANK TRANSACTION FEES	26	12	12	50
TOTAL PURCHASED SERVICES		68,798	107,912	105,562	105,050
SUPPLIES					
202 531110	OPERATIONAL SUPPLIES	-	-	2,350	1,000
TOTAL SUPPLIES		-	-	2,350	1,000
TOTAL EXPENDITURES		68,798	107,912	107,912	106,050
CHANGE IN NET POSITION		\$ 43,164	\$ -	\$ -	\$ -

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.



Samir Patel, District Attorney

VICTIM - WITNESS ASSISTANCE FUND

Account Number	Revenue Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
FINES & FORFEITURES					
203 351951	VICTIM ASSIST- SUPERIOR COURT	\$ 6,649	\$ 6,000	\$ 6,000	\$ 6,500
203 351952	VICTIM ASSIST-CITY CALHOUN	13,392	8,000	8,000	12,000
203 351953	VICTIM ASSIST-PROBATE COURT	32,542	25,000	25,000	27,000
203 351954	VICTIM ASSIST-MAGISTRATE COURT	43	200	200	75
203 351955	VICTIM ASSISTANCE - JUVENILE COURT	617	75	75	300
203 351956	VICTIM ASSIST-FAIRMOUNT	3,620	8,000	8,000	1,800
203 351958	VICTIM ASSIST-CITY OF RESACA	2,644	3,000	3,000	2,000
TOTAL FINES & FORFEITURES		59,508	50,275	50,275	49,675
INVESTMENT INCOME					
203 361000	INTEREST REVENUES	74	50	50	400
TOTAL INVESTMENT INCOME		74	50	50	400
OTHER FINANCING SOURCES					
203 391001	OPERATING TRANSFER IN-GEN FUND	29,096	37,500	37,500	111,128
TOTAL OTHER FINANCING SOURCES		29,096	37,500	37,500	111,128
USE OF RESERVES					
203 391999	TRANSFER IN-FUND BALANCE	-	-	44,111	-
TOTAL USE OF RESERVES		-	-	44,111	-
TOTAL REVENUES		\$ 88,678	\$ 87,825	\$ 131,936	\$ 161,203

VICTIM - WITNESS ASSISTANCE FUND

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
EXPENDITURES					
PERSONAL SERVICES					
203	511100 REGULAR EMPLOYEES SALARIES	\$ 61,505	\$ 83,437	\$ 83,437	\$ 84,274
203	511400 VACATION PAY	3,696	-	-	-
203	511500 SICK PAY	1,287	-	-	-
203	511600 HOLIDAY PAY	2,285	-	-	-
203	511700 LONGEVITY PAY	60	105	105	-
203	511900 OTHER PAY	356	-	-	-
203	512100 GROUP INSURANCE	28,834	29,598	29,598	58,341
203	512200 FICA CONTRIBUTIONS	5,115	6,669	6,669	6,722
203	512400 RETIREMENT CONTRIBUTIONS	-	3,634	3,634	5,791
TOTAL PERSONAL SERVICES		103,139	123,443	123,443	155,128
PURCHASED SERVICES					
203	522320 RENTAL OF EQUIPMENT & VEHICLES	-	1,868	1,868	-
203	523300 ADVERTISING	567	450	450	450
203	523400 PRINTING & BINDING	245	300	318	300
203	523500 TRAVEL	581	1,750	1,750	1,200
203	523602 WITNESS FEES	780	1,000	1,000	1,000
203	523670 BANK TRANSACTION FEES	12	75	75	75
203	523700 EDUCATION AND TRAINING	-	950	950	950
TOTAL PURCHASED SERVICES		2,185	6,393	6,411	3,975
SUPPLIES					
203	531101 OFFICE SUPPLIES	832	1,200	1,200	1,200
203	531600 SMALL EQUIPMENT	-	500	500	500
203	531700 OTHER SUPPLIES	400	400	382	400
TOTAL SUPPLIES		1,232	2,100	2,082	2,100
TOTAL EXPENDITURES		106,556	131,936	131,936	161,203
CHANGE IN NET POSITION		\$ (17,878)	\$ (44,111)	\$ -	\$ -

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
TAXES					
207 316200	INSURANCE PREMIUM	\$ 2,893,127	\$ 2,808,000	\$ 2,808,000	\$ 2,844,000
TOTAL TAXES		2,893,127	2,808,000	2,808,000	2,844,000
LICENSES & PERMITS					
207 321401	BUSINESS LICENSE- GENERAL	45,373	40,000	40,000	45,000
207 321700	OTHER BUSINESS LICENSE/PERMITS	58,875	40,000	40,000	60,000
TOTAL LICENSES & PERMITS		104,248	80,000	80,000	105,000
CHARGES FOR SERVICES					
207 341400	PRINTING & DUPLICATING SERVICES	4	-	-	-
TOTAL CHARGES FOR SERVICES		4	-	-	-
INVESTMENT INCOME					
207 361000	INTEREST REVENUES	8,391	3,000	3,000	75,000
TOTAL INVESTMENT INCOME		8,391	3,000	3,000	75,000
MISCELLANEOUS					
207 389099	MISCELLANEOUS	778	-	-	-
TOTAL MISCELLANEOUS		778	-	-	-
OTHER FINANCING SOURCES					
207 391001	OPERATING TRANSFER IN-GEN FUND	2,064,704	2,696,884	2,696,884	2,015,107
TOTAL OTHER FINANCING SOURCES		2,064,704	2,696,884	2,696,884	2,015,107
USE OF RESERVES					
207 391999	TRANSFER IN-FUND BALANCE	-	-	500,000	1,000,000
TOTAL USE OF RESERVES		-	-	500,000	1,000,000
TOTAL REVENUES		5,071,251	5,587,884	6,087,884	6,039,107

FIRE FUND

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
EXPENDITURES					
PERSONAL SERVICES					
460	511100 REGULAR EMPLOYEES SALARIES	2,016,692	2,797,008	2,797,008	2,885,084
460	511300 OVERTIME	183,448	207,000	207,000	301,895
460	511400 VACATION PAY	114,298	-	-	-
460	511500 SICK PAY	43,074	-	-	-
460	511600 HOLIDAY PAY	93,944	120,000	120,000	-
460	511700 LONGEVITY PAY	8,205	8,610	8,610	-
460	511800 BEREAVEMENT	4,281	-	-	-
460	511900 OTHER PAY	-	156,795	156,795	-
460	512100 GROUP INSURANCE	1,071,483	1,410,847	1,410,847	1,461,745
460	512200 FICA CONTRIBUTIONS	188,867	250,996	250,996	241,592
460	512400 RETIREMENT CONTRIBUTIONS	103,274	148,390	148,390	219,481
TOTAL PERSONAL SERVICES		3,827,565	5,099,646	5,099,646	5,109,797
PURCHASED SERVICES					
460	521307 OTHER TECHNICAL SERVICES	31,506	30,000	28,000	33,600
460	522110 DISPOSAL	3,426	3,700	3,700	3,700
460	522201 R&M-SITE IMPROVEMENTS	17,300	-	-	-
460	522210 R&M-BUILDINGS	59,746	70,000	56,800	70,000
460	522220 R&M-INFRASTRUCTURE	27,850	-	-	-
460	522230 R&M-MACHINERY	47,018	45,548	40,548	40,000
460	522250 R&M-VEHICLES	58,856	80,000	114,200	78,000
460	522290 EXTERMINATING	1,700	2,000	2,000	2,000
460	522320 RENTAL OF EQUIPMENT & VEHICLES	4,218	7,660	6,660	5,000
460	523019 TOWING SERVICES	184	2,000	4,200	4,000
460	523201 COMM.-TELEPHONE	36,447	40,500	32,822	27,000
460	523210 COMM-INTERNET	19,143	15,000	25,722	26,410
460	523213 TV	-	-	1,501	1,800
460	523220 COMM.-POSTAGE	368	800	800	500
460	523300 ADVERTISING	501	1,500	500	-
460	523500 TRAVEL	6,302	7,800	6,300	7,800
460	523570 HIGHWAY IMPACT FEES	-	3,400	9,700	2,000
460	523601 DUES	4,264	4,500	4,500	3,500
460	523670 BANK TRANSACTION FEES	1,262	1,000	1,800	2,000
460	523700 EDUCATION AND TRAINING	13,494	15,000	9,500	15,000
TOTAL PURCHASED SERVICES		333,584	330,408	349,253	322,310

FIRE FUND

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
EXPENDITURES					
SUPPLIES					
460 531101	OFFICE SUPPLIES	2,212	4,000	3,350	2,000
460 531104	PRINTER SUPPLIES	-	-	650	1,000
460 531110	OPERATIONAL SUPPLIES	22,453	40,000	38,000	30,000
460 531136	EDUCATIONAL MATERIALS	5,710	6,000	4,000	6,000
460 531140	JANITORIAL SUPPLIES	11,941	12,000	15,000	12,000
460 531150	AUTOMOTIVE/MACHINERY SUPPLIES	4,714	5,000	5,000	13,000
460 531151	TIRES AND TUBES	12,634	9,000	10,000	-
460 531210	WATER/SEWER	21,080	19,000	19,000	19,000
460 531220	NATURAL GAS	18,081	17,000	17,000	22,000
460 531230	ELECTRICITY	54,165	52,000	52,000	55,000
460 531240	BOTTLED GAS	8,061	12,000	12,000	8,500
460 531270	GASOLINE/DIESEL	80,043	70,000	80,000	80,000
460 531400	BOOKS AND PERIODICALS	2,933	3,000	3,000	3,000
460 531600	SMALL EQUIPMENT	209,589	218,680	161,180	181,000
460 531700	OTHER SUPPLIES	24,203	56,000	34,560	40,000
460 531701	UNIFORMS	27,059	31,000	31,000	35,100
460 531702	SHOES/BOOTS	6,560	9,000	9,000	8,100
460 531703	SPECIAL GEAR	54,203	66,300	66,300	66,300
460 531703	AWARDS	-	-	1,745	-
TOTAL SUPPLIES		565,639	629,980	562,785	582,000
CAPITAL OUTLAY					
460 541400	C.O.-INFRASTRUCTURE	-	27,850	31,000	25,000
460 541400	C.O.-MACHINERY	-	-	45,200	-
TOTAL CAPITAL OUTLAY		-	27,850	76,200	25,000
TOTAL EXPENDITURES		4,726,788	6,087,884	6,087,884	6,039,107
CHANGE IN NET POSITION		\$ 344,463	\$ (500,000)	\$ -	\$ -

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 county jails.



Gordon County Justice Center and Sheriff's Office

JAIL MAINTENANCE & CONSTRUCTION FUND

Account Number	Revenue Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
FINES & FORFEITURES					
208 351910	JAIL MAINTENANCE FEES	\$ 108,060	\$ 80,000	\$ 80,000	\$ 85,000
TOTAL FINES & FORFEITURES		108,060	80,000	80,000	85,000
INVESTMENT INCOME					
208 361000	INTEREST REVENUES	335	50	50	1,500
TOTAL INVESTMENT INCOME		335	50	50	1,500
TOTAL REVENUES		108,395	80,050	80,050	86,500
EXPENDITURES					
PURCHASED SERVICES					
208 523670	BANK TRANSACTION FEES	41	23	23	-
TOTAL PURCHASED SERVICES		41	23	23	-
OTHER FINANCING USES					
208 611019	OPERATING TRANSFER TO GEN FUND	80,000	80,027	80,027	86,500
TOTAL OTHER FINANCING USES		80,000	80,027	80,027	86,500
TOTAL EXPENDITURES		80,041	80,050	80,050	86,500
CHANGE IN NET POSITION		\$ 28,353	\$ -	\$ -	\$ -

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
INTERGOVERNMENTAL					
210 331353	U.S. SECRET SERVICE GRANT	\$ -	\$ 1,500	\$ 1,500	\$ -
TOTAL INTERGOVERNMENTAL		-	1,500	1,500	-
FINES & FORFEITURES					
210 351175	CONDEMNATION-FINES & FORF.	26,771	70,000	70,000	50,000
210 351177	SALE OF SEIZED PROPERTY	37,600	-	-	-
TOTAL FINES & FORFEITURES		64,371	70,000	70,000	50,000
INVESTMENT INCOME					
210 361000	INTEREST REVENUES	50	50	50	50
TOTAL INVESTMENT INCOME		50	50	50	50
OTHER INCOME					
210 370010	CONTRIBUTIONS-VARIOUS	500	-	-	-
TOTAL OTHER INCOME		500	-	-	-
TOTAL REVENUES		64,921	71,550	71,550	50,050
EXPENDITURES					
PURCHASED SERVICES					
210 521301	COURT REPORTING	132	-	-	150
210 522230	R&M-MACHINERY	4,510	-	-	1,500
210 522250	R&M-VEHICLES	7,469	3,500	3,500	4,800
210 522320	RENTAL OF EQUIPMENT & VEHICLES	-	1,500	1,500	-
210 523057	DRUGS DON'T WORK PROGRAM	-	125	125	-
210 523061	DISTRICT ATTORNEY'S OFFICE	329	1,000	1,000	4,000
210 523063	SEIZURE REIMBURSEMENT	3,288	-	-	2,000
210 523065	PURCHASED INFORMATION / EVIDENCE	10,659	15,000	15,000	12,000
210 523300	ADVERTISING	-	675	675	-
TOTAL PURCHASED SERVICES		26,387	21,800	21,800	24,450
SUPPLIES					
210 531101	OFFICE SUPPLIES	-	7,000	7,000	2,000
210 531110	OPERATIONAL SUPPLIES	319	20,000	20,000	8,600
210 531600	SMALL EQUIPMENT	3,848	15,000	15,000	15,000
TOTAL SUPPLIES		4,167	42,000	42,000	25,600
OTHER EXPENSES					
210 572048	DONATIONS-VARIOUS	24,080	-	-	-
TOTAL OTHER EXPENSES		24,080	-	-	-
OTHER USES					
210 611999	TRANSFER OUT-FUND BALANCE	-	-	7,750	-
TOTAL OTHER USES		-	-	7,750	-
TOTAL EXPENDITURES		54,634	63,800	71,550	50,050
TOTAL NET POSITION		\$ 10,287	\$ 7,750	\$ -	\$ -



Gordon County 911 Center



E-911 FUND

FUND PROFILE

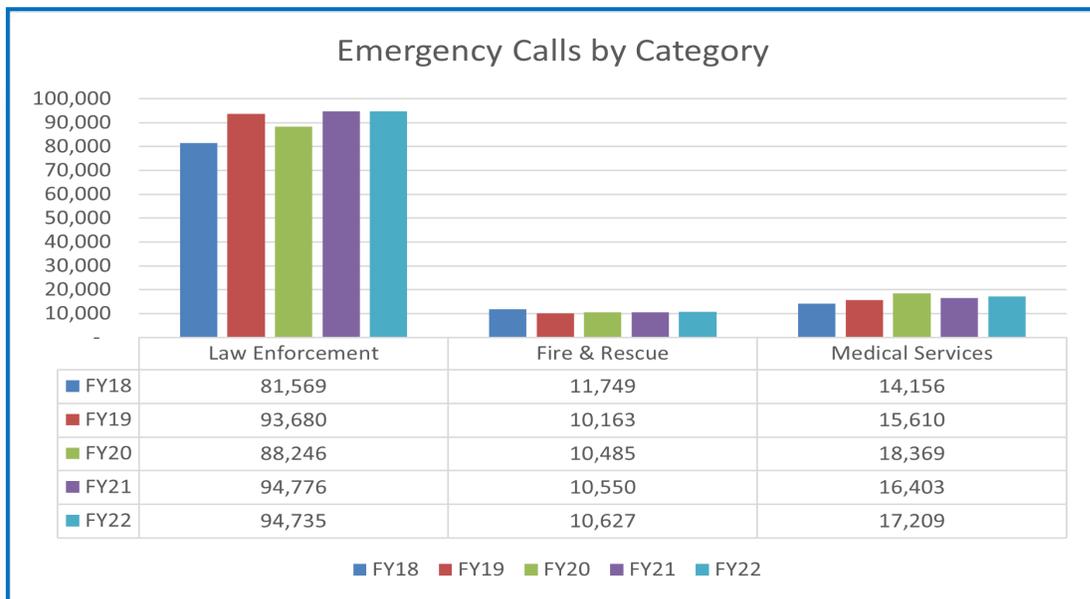
The E-911 Special Revenue Fund receives revenues from a monthly \$1.50 surcharge placed on all wired telephones in the county, a monthly \$1.50 surcharge placed on all wireless telephones in the county (Phase I and II), and a monthly \$1.50 surcharge placed on all VOIP telephones. These proceeds are 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, Interim Director

E-911 FUND

Account Number	Revenue Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
INTERGOVERNMENTAL					
215 342507	PREPAY WIRELESS	\$ 255,438	\$ 240,000	\$ 240,000	\$ 240,000
TOTAL INTERGOVERNMENTAL		255,438	240,000	240,000	240,000
CHARGES FOR SERVICES					
215 341400	PRINTING & DUPLICATING SERVICES	250	300	300	300
215 342500	E-911 CHARGES	855,460	825,000	825,000	895,000
TOTAL CHARGES FOR SERVICES		855,710	825,300	825,300	895,300
INVESTMENT INCOME					
215 361000	INTEREST REVENUES	2,000	700	700	9,000
TOTAL INVESTMENT INCOME		2,000	700	700	9,000
OTHER INCOME					
215 370008	CONTRIBUTIONS-911 DISPATCH	-	-	-	75,000
TOTAL OTHER INCOME		-	-	-	75,000
OTHER FINANCING SOURCES					
215 391001	OPERATING TRANSFER IN-GEN FUND	841,843	1,070,582	1,070,582	841,667
215 391999	TRANSFER IN-FUND BALANCE	-	-	165,000	267,137
TOTAL OTHER FINANCING SOURCES		841,843	1,070,582	1,235,582	1,108,804
TOTAL REVENUES		1,954,992	2,136,582	2,301,582	2,328,104



E-911 FUND

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
EXPENDITURES					
PERSONAL SERVICES					
445	511100 REGULAR EMPLOYEES SALARIES	719,718	906,169	906,169	995,358
445	511300 OVERTIME	243,411	255,000	255,000	257,500
445	511400 VACATION PAY	62,215	-	-	-
445	511500 SICK PAY	22,442	-	-	-
445	511600 HOLIDAY PAY	32,791	40,000	40,000	-
445	511700 LONGEVITY PAY	2,685	2,805	2,805	-
445	511900 OTHER PAY	2,260	72,500	72,500	-
445	512100 GROUP INSURANCE	475,173	583,932	583,932	575,640
445	512200 FICA CONTRIBUTIONS	82,226	95,714	95,714	99,608
445	512400 RETIREMENT CONTRIBUTIONS	29,186	47,190	47,190	75,058
TOTAL PERSONAL SERVICES		1,672,106	2,003,310	2,003,310	2,003,164
PURCHASED SERVICES					
445	521210 CONSULTING	-	-	2,500	-
445	522110 DISPOSAL	478	480	502	480
445	522210 R&M-BUILDINGS	3,353	4,000	4,450	4,000
445	522230 R&M-MACHINERY	36,244	40,000	49,415	55,000
445	522270 R&M-COMPUTERS	2,486	2,000	2,050	2,000
445	522320 RENTAL OF EQUIPMENT & VEHICLES	1,841	3,000	2,700	3,000
445	522325 CAD LEASE & MAINTENANCE	92,634	92,632	92,634	107,000
445	523201 COMM.-TELEPHONE	69,791	93,960	76,225	107,226
445	523202 COMM.-TELEPHONE ADMIN FEES	1,665	2,000	2,000	2,000
445	523210 COMM.-INTERNET	-	-	4,233	4,234
445	523300 ADVERTISING	-	400	400	400
445	523500 TRAVEL	684	6,000	3,700	6,000
445	523601 DUES	334	400	400	200
445	523670 BANK TRANSACTION FEES	262	-	300	300
445	523700 EDUCATION AND TRAINING	7,148	8,000	5,053	8,000
TOTAL PURCHASED SERVICES		216,919	252,872	246,562	299,840
SUPPLIES					
445	531101 OFFICE SUPPLIES	4,689	5,000	5,200	4,200
445	531104 PRINTER SUPPLIES	-	-	-	800
445	531110 OPERATIONAL SUPPLIES	80	-	450	-
445	531210 WATER/SEWER	509	900	900	900
445	531220 NATURAL GAS	652	800	800	800
445	531230 ELECTRICITY	14,888	16,000	16,000	16,000
445	531270 GASOLINE/DIESEL	245	200	200	200
445	531600 SMALL EQUIP	16,845	5,000	-	-
445	531700 OTHER SUPPLIES	-	-	1,603	-
445	531701 UNIFORMS	1,643	2,500	2,427	2,200
445	531707 AWARDS	-	-	244	-
TOTAL SUPPLIES		39,551	30,400	27,824	25,100

E-911 FUND

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
EXPENDITURES					
CAPITAL OUTLAY					
445	542100 C.O.-MACHINERY	-	-	23,886	-
TOTAL CAPITAL OUTLAY		-	-	23,886	-
TOTAL EXPENDITURES		1,928,576	2,286,582	2,301,582	2,328,104
CHANGE IN NET POSITION		\$ 26,415	\$ (150,000)	\$ -	\$ -

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 for 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
INTERGOVERNMENTAL					
230 332100	AMERICAN RESCUE PLAN	\$ -	\$ -	\$ 5,629,316	\$ -
230 332300	ARPA	1,572,759	-	-	-
TOTAL INTERGOVERNMENTAL		1,572,759	-	5,629,316	-
INVESTMENT INCOME					
230 361000	INTEREST REVENUES	14,687	5,000	5,000	240,000
TOTAL INVESTMENT INCOME		14,687	5,000	5,000	240,000
USE OF RESERVES					
230 391999	TRANSFER IN-FUND BALANCE	-	-	4,033,184	-
TOTAL USE OF RESERVES		-	-	4,033,184	-
TOTAL REVENUES		1,587,446	5,000	9,667,500	240,000
EXPENDITURES					
PERSONAL SERVICES					
230 511111	PREMIUM PAY	1,444,810	1,500,000	1,500,000	-
230 512200	FICA CONTRIBUTIONS	110,528	115,000	115,000	-
TOTAL PERSONAL SERVICES		1,555,338	1,615,000	1,615,000	-
PURCHASED SERVICES					
230 521203	ADMIN FEES	9,975	50,000	50,000	-
230 521307	36 OTHER TECHNICAL SERVICES	-	-	-	100,000
230 523670	BANK TRANSACTION FEES	1,929	2,500	2,500	-
TOTAL PURCHASED SERVICES		11,904	52,500	52,500	100,000
CAPITAL OUTLAY					
230 541100	38 C.O.-SITES	-	-	-	78,900
230 541411	C.O.-BROADBAND	-	8,000,000	8,000,000	-
TOTAL CAPITAL OUTLAY		-	8,000,000	8,000,000	78,900
OTHER FINANCE USES					
230 611019	OPERATING TRANSFERS-GEN FUND	2,023	-	-	-
230 611023	OPERATING TRANSFERS-CHERT FUND	5,383	-	-	-
230 611999	TRANSFER OUT - FUND BALANCE	-	-	-	61,100
TOTAL OTHER FINANCING USES		7,406	-	-	61,100
TOTAL EXPENDITURES		1,574,648	9,667,500	9,667,500	240,000
CHANGE IN NET POSITION		\$ 12,798	\$ (9,662,500)	\$ -	\$ -

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 (2%) and the Chamber of Commerce (6%). The Chamber of Commerce divides their allocation as follows: Chamber of Commerce (1%), Convention & Visitor's Bureau (3.5%), and tourism product development (1.5%). Anything in excess of 3% must be spent on promoting tourism in accordance with OCGA 48-13-50(b).



HOTEL/MOTEL TAX FUND

Account Number	Revenue Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
TAXES					
275 314100	HOTEL/MOTEL TAX	\$ 141,271	\$ 125,000	\$ 125,000	\$ 125,000
TOTAL TAXES		141,271	125,000	125,000	125,000
TOTAL REVENUES		141,271	125,000	125,000	125,000
EXPENDITURES					
PURCHASED SERVICES					
275 572017	DEV AUTH-HOTEL/MOTEL TAX	35,318	35,000	35,000	31,250
275 572021	CHAMBER OF COMM-HOTEL/MOTEL TAX	105,953	90,000	90,000	93,750
TOTAL PURCHASED SERVICES		141,271	125,000	125,000	125,000
TOTAL EXPENDITURES		141,271	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

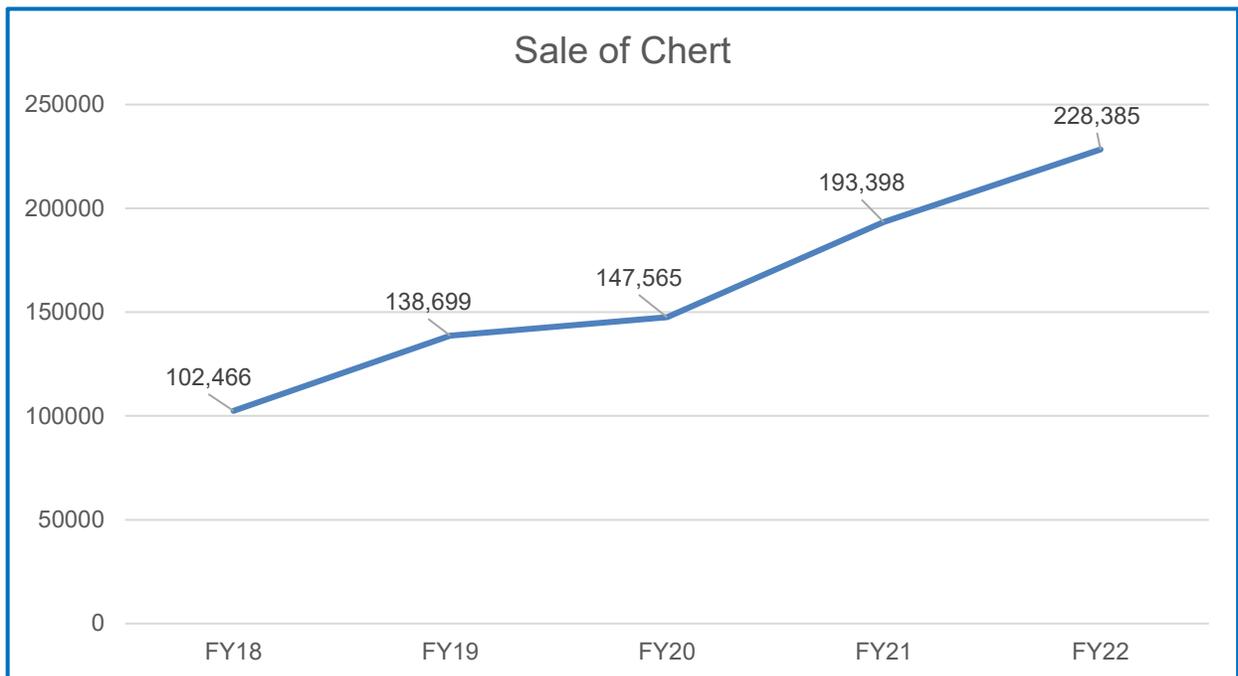


Gordon County Solid Waste Facility

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
CHARGES FOR SERVICES					
501 341390	OTHER	\$ 530	\$ 200	\$ 200	\$ 300
501 343902	SALE OF CHERT	228,385	175,000	175,000	285,600
TOTAL CHARGES FOR SERVICES		228,915	175,200	175,200	285,900
INVESTMENT INCOME					
501 361000	INTEREST REVENUES	563	250	250	6,000
TOTAL INVESTMENT INCOME		563	250	250	6,000
OTHER FINANCING SOURCES					
501 391001	TRANSFER IN GF-SALE OF CHERT	-	-	-	75,000
501 391006	OPERATING TRANSFER IN-ARPA FUND	5,383	-	-	-
TOTAL OTHER FINANCING SOURCES		5,383	-	-	75,000
USE OF RESERVES					
501 391999	TRANSFER IN - FUND BALANCE	-	-	66,227	11,195
TOTAL USE OF RESERVES		-	-	66,227	11,195
TOTAL REVENUES		234,860	175,450	241,677	378,095
EXPENDITURES					
PERSONAL SERVICES					
448 511100	REGULAR EMPLOYEES SALARIES	37,325	-	-	101,214
448 511101	REGULAR HOURLY EMPLOYEES	(1,040)	45,121	45,121	-
448 511300	OVERTIME	-	500	500	-
448 511400	VACATION PAY	2,231	-	-	-
448 511500	SICK PAY	1,024	-	-	-
448 511600	HOLIDAY PAY	1,500	-	-	-
448 511700	LONGEVITY PAY	330	345	345	-
448 512100	GROUP INSURANCE	28,968	29,598	29,598	61,279
448 512200	FICA CONTRIBUTIONS	2,528	3,689	3,689	8,164
448 512400	RETIREMENT CONTRIBUTIONS	2,052	2,251	2,251	7,618
501 511100	REGULAR EMPLOYEES SALARIES	5,000	-	-	-
TOTAL PERSONAL SERVICES		79,919	81,504	81,504	178,275

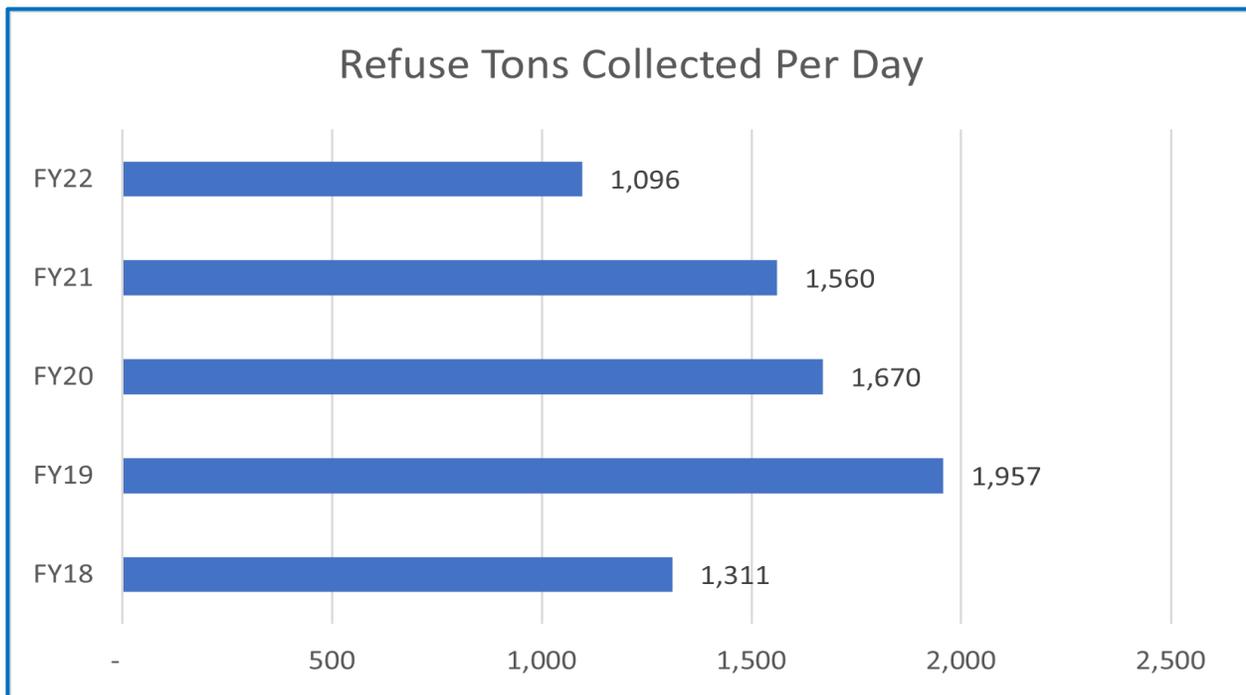
CHERT FUND

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
EXPENDITURES					
PURCHASED SERVICES					
448 521230	ENGINEERING	-	15,000	2,000	10,000
448 521307	OTHER TECHNICAL SERVICES	-	1,500	1,100	1,000
448 522210	R&M-BUILDINGS	1,986	2,500	2,500	1,250
448 522230	R&M-MACHINERY	25,082	48,000	85,459	75,000
448 522250	R&M-VEHICLES	829	6,750	6,450	6,750
448 523201	COMM.-TELEPHONE	2,543	1,300	3,640	3,640
448 523210	COMM.-INTERNET	-	-	750	1,210
448 523400	PRINTING AND BINDING	-	400	180	400
448 523670	BANK TRANSACTION FEES	78	50	50	170
TOTAL PURCHASED SERVICES		30,518	75,500	102,129	99,420
SUPPLIES					
448 531105	BUILDING SUPPLIES	-	-	-	1,250
448 531110	OPERATIONAL SUPPLIES	1,907	2,100	125	2,500
448 531150	AUTOMOTIVE/MACHINERY SUPPLIES	1,489	2,000	-	2,000
448 531151	TIRES AND TUBES	-	1,500	384	-
448 531155	MOTOR OIL	-	3,000	1,335	3,000
448 531210	WATER/SEWER	2,739	3,150	3,100	3,150
448 531230	ELECTRICITY	3,778	3,000	3,000	4,000
448 531270	GASOLINE/DIESEL	29,746	18,500	18,400	28,000
448 531600	SMALL EQUIPMENT	-	500	-	500
448 531701	UNIFORMS	-	-	-	350
448 531702	SHOES/BOOTS	420	450	450	150
448 531703	SPECIAL GEAR	408	500	-	500
TOTAL SUPPLIES		40,488	34,700	26,794	45,400
DEPRECIATION					
448 561000	DEPRECIATION	55,241	31,250	31,250	55,000
TOTAL DEPRECIATION		55,241	31,250	31,250	55,000
TOTAL EXPENDITURES		206,166	222,954	241,677	378,095
CHANGE IN NET POSITION		\$ 28,694	\$ (47,504)	\$ -	\$ -

SOLID WASTE MANAGEMENT FUND

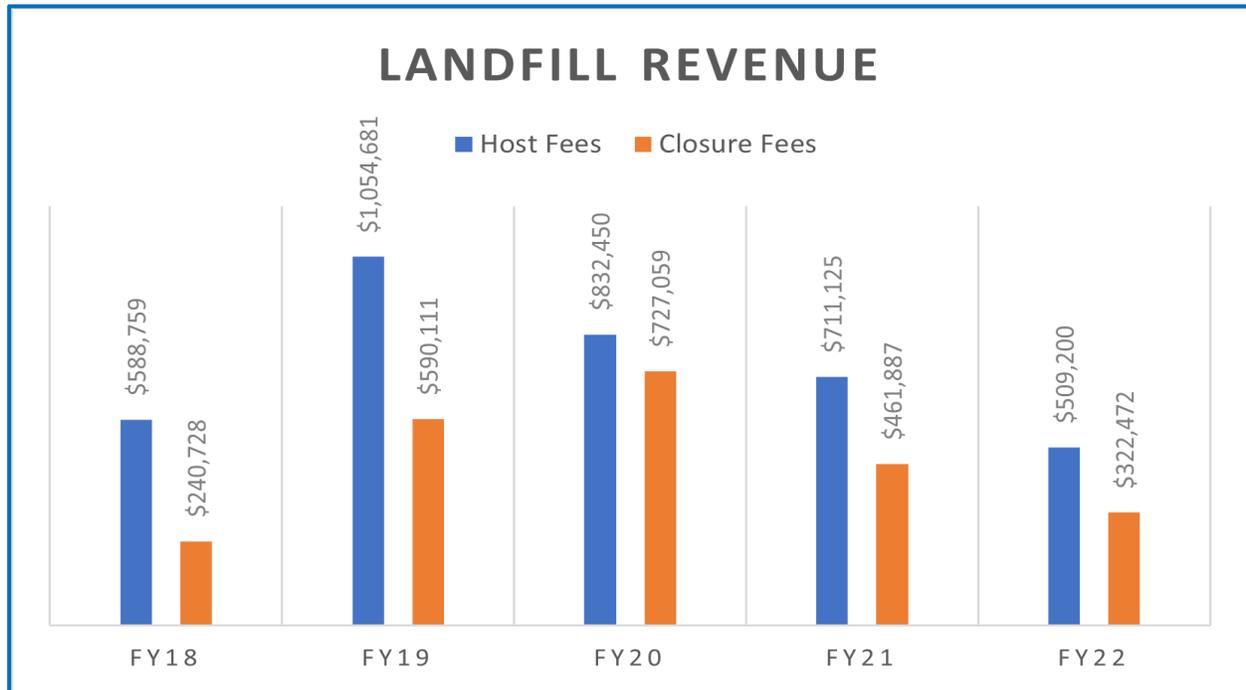
FUND PROFILE

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 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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
CHARGES FOR SERVICES					
540 344160	HOST FEES-SANTEK	\$ 509,200	\$ 700,000	\$ 700,000	\$ 700,000
540 344162	CLOSURE FEES-SANTEK	322,472	500,000	500,000	650,000
540 344164	RENTAL FEES-SANTEK	-	-	-	10,000
TOTAL CHARGES FOR SERVICES		831,672	1,200,000	1,200,000	1,360,000
INVESTMENT INCOME					
540 361000	INTEREST REVENUES	34,255	10,000	10,000	200,000
540 361050	INTEREST REVENUES	-	-	-	185,000
TOTAL INVESTMENT INCOME		34,255	10,000	10,000	385,000
USE OF RESERVES					
540 391999	TRANSFER IN - FUND BALANCE	-	-	291,700	-
TOTAL USE OF RESERVES		-	-	291,700	-
TOTAL REVENUES		865,927	1,210,000	1,501,700	1,745,000



SOLID WASTE MANAGEMENT FUND

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
EXPENDITURES					
PURCHASED SERVICES					
710 521202	AUDITING FEES	4,912	4,500	4,500	5,000
710 521230	ENGINEERING	36,847	75,000	73,550	55,000
710 523570	HIGHWAY IMPACT FEES	-	-	1,450	300
710 523670	BANK TRANSACTION FEES	5,238	5,500	5,500	7,500
711 522310	RENTAL OF LAND & BLDGS	7,200	7,200	7,200	7,800
TOTAL PURCHASED SERVICES		54,197	92,200	92,200	75,600
SUPPLIES					
710 531210	WATER/SEWER	2,731	4,500	4,500	3,500
TOTAL SUPPLIES		2,731	4,500	4,500	3,500
DEPRECIATION					
710 561000	DEPRECIATION	82,550	85,000	85,000	85,000
710 562000	AMORTIZATION	72,976	75,000	75,000	75,000
710 563000	DEPLETION RBR	1,013,394	450,000	450,000	-
TOTAL DEPRECIATION		1,168,919	610,000	610,000	160,000
OTHER COSTS					
710 575002	CLOSURE COSTS- RBR	351,931	385,000	385,000	365,000
710 575003	POST CLOSURE-HB	17,987	10,000	10,000	20,000
710 575004	POSTCLOSURE RBR	276,517	300,000	300,000	285,000
TOTAL OTHER COSTS		646,435	695,000	695,000	670,000
OTHER FINANCING USES					
710 611000	OPERATING TRANSFERS OUT	-	-	-	535,900
710 611019	OPERATING TRANSFER TO GEN FUND	100,000	100,000	100,000	300,000
TOTAL OTHER FINANCING USES		100,000	100,000	100,000	835,900
TOTAL EXPENDITURES		1,972,282	1,501,700	1,501,700	1,745,000
CHANGE IN NET POSITION		\$ (1,106,356)	\$ (291,700)	\$ -	-



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 Capital Project Funds: SPLOST – 2012 Projects Fund and SPLOST – 2018 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 - 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 Public Parking Deck

SPLOST - 2012 PROJECTS FUND

Account Number	Revenue Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
INVESTMENT INCOME					
327 361000	INTEREST REVENUES	\$ 14,595	\$ 10,000	\$ 10,000	\$ 2,500
TOTAL INVESTMENT INCOME		14,595	10,000	10,000	2,500
USE OF RESERVES					
327 391999	TRANSFER IN - FUND BALANCE	-	-	5,493,946	211,550
TOTAL USE OF RESERVES		-	-	5,493,946	211,550
TOTAL REVENUES		14,595	10,000	5,503,946	214,050
EXPENDITURES					
PURCHASED SERVICES					
327 523670	BANK TRANSACTION FEES	2,855	5,000	5,000	-
TOTAL PURCHASED SERVICES		2,855	5,000	5,000	-
CAPITAL OUTLAY					
327 541209	C.O.-SENIOR CITIZENS CENTER	1,180	461,535	394,876	-
327 541211	C.O.-BROOKSHIRE	-	342,234	342,234	175,000
327 541308	C.O.-COURTHOUSE	5,681,497	4,674,676	4,729,034	-
327 541311	C.O.-HEALTH DEPT	-	-	32,802	39,050
TOTAL CAPITAL OUTLAY		5,682,677	5,478,445	5,498,946	214,050
TOTAL EXPENDITURES		5,685,532	5,483,445	5,503,946	214,050
CHANGE IN NET POSITION		\$ (5,670,937)	\$ (5,473,445)	\$ -	\$ -

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 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
REVENUES					
TAXES					
328 313204	2018-SPLOST REVENUE	\$ 13,481,867	\$ 11,500,000	\$ 11,500,000	\$ 10,500,000
TOTAL TAXES		13,481,867	11,500,000	11,500,000	10,500,000
INVESTMENT INCOME					
328 361000	INTEREST REVENUES	35,527	20,000	20,000	390,000
TOTAL INVESTMENT INCOME		35,527	20,000	20,000	390,000
USE OF RESERVES					
328 391999	TRANSFER IN - FUND BALANCE	-	-	8,685,230	2,062,126
TOTAL USE OF RESERVES		-	-	8,685,230	2,062,126
TOTAL REVENUES		13,517,393	11,520,000	20,205,230	12,952,126

SPLOST - 2018 PROJECTS FUND

Account Number	Expenditure Description	FY 2021-22 Actual	FY 2022-23 Original Budget	FY 2022-23 Revised Budget	FY 2023-24 Approved Budget
EXPENDITURES					
PURCHASED SERVICES					
328 523670	BANK TRANSACTION FEES	4,919	6,500	6,500	800
TOTAL PURCHASED SERVICES		4,919	6,500	6,500	800
CAPITAL OUTLAY					
328 541300 34	C.O. - BUILDINGS	-	-	-	1,000,000
328 541300 39	C.O. - BUILDINGS	-	-	-	1,000,000
328 541300 40	C.O. - BUILDINGS	-	-	-	330,375
328 541300 41	C.O. - BUILDINGS	-	-	-	750,000
328 541410	C.O. - ROADS	-	1,781,000	1,781,000	-
328 542100	C.O. - MACHINERY	-	-	-	10,291
328 542202	C.O. - PATROL CARS	412,763	650,000	650,000	405,320
328 542504	C.O.-SALEM BRIDGE ROAD	-	-	-	-
328 542506	C.O. - MOUNT OLIVE ROAD	-	1,108,617	1,108,617	-
328 542507	C.O. - MORGUE BUILDING	-	300,000	300,000	2,000,000
328 542508	C.O. - E-911 BUILDING	-	-	-	-
328 542510	C.O. - FIRE ENGINES	-	2,901,850	2,901,850	2,583,000
328 542510	C.O. - FIRE VEHICLES	-	-	-	150,000
328 542514	C.O. - ADMIN BUILDING RENOVATION	-	500,000	500,000	-
328 542516	C.O.-MULTI-USE FACILITY	1,251	750,000	750,000	-
328 542516	C.O.-RECORDS RETENTION	-	-	-	379,581
328 542520	C.O.-CAMP RENOVATIONS	-	-	-	500,000
TOTAL CAPITAL OUTLAY		414,013	7,991,467	7,991,467	9,108,567
OTHER COSTS					
328 572028	CITY OF CALHOUN	1,877,076	3,514,218	5,151,360	1,564,260
328 572035	CITY OF RESACA	100,956	188,078	275,200	84,173
328 572036	CITY OF PLAINVILLE	43,500	75,723	107,946	36,289
328 572038	CITY OF FAIRMOUNT	95,880	179,239	262,598	79,913
TOTAL OTHER COSTS		2,117,412	3,957,258	5,797,104	1,764,635
OTHER FINANCING USES					
328 611019	OPERATING TRANSFER TO GEN FUND	2,048,789	2,250,005	6,410,159	2,078,124
TOTAL OTHER FINANCING USES		2,048,789	2,250,005	6,410,159	2,078,124
TOTAL EXPENDITURES		4,585,133	14,205,230	20,205,230	12,952,126
CHANGE IN NET POSITION		\$ 8,932,260	\$ (2,685,230)	\$ -	\$ -



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	2023-24	\$ 252,954	\$ 57,963	\$ 310,917
		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			\$ 1,292,660	\$ 156,608	\$ 1,449,268

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	2023-24	\$ 400,000	\$ 52,771	\$ 452,771
		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			\$ 2,535,000	\$ 175,320	\$ 2,710,320

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	2023-24	\$ 100,000	\$ 16,385	\$ 116,385
		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			\$ 775,000	\$ 63,676	\$ 838,676

CISCO SWITCHES - CAPITAL LEASE

Equipment & necessary subscription for Cisco switches. De Lage Landen Public Finance @ 3.141% - Paid by General Fund - 411.	6/29/2020	2023-24	\$ 33,173	\$ 2,148	\$ 35,321
		2024-25	34,230	1,091	35,321
Total			\$ 67,403	\$ 3,239	\$ 70,642

Facility Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
VERISTOR EQUIPMENT – CAPITAL LEASE					
IT equipment. U.S. Bank Equipment Finance @ 1.006% - Paid by General Fund - 411.	7/29/21	2023-24	\$ 47,775	\$ 2,789	\$ 50,564
		2024-25	49,064	1,500	50,564
		2025-26	49,562	1,002	50,564
		2026-27	50,060	504	50,564
Total			\$ 196,461	\$ 5,795	\$ 202,256

	Principal	Interest	Total
TOTAL DEBT PAYMENTS FOR FY 2023-24	\$ 833,902	\$ 132,056	\$ 965,958

	Principal	Interest	Total
TOTAL DEBT OUTSTANDING	\$ 4,866,524	\$ 404,637	\$ 5,271,161

DEBT PER CAPITA \$ 84



FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

Capital Plan Summary 2025-2029

Year	Information Technology	Tax Assessor	Extension Service	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	American Rescue Plan	Totals
FY 2025	\$ 95,000	\$ -	\$ 100,000	\$ 430,000	\$ 383,000	\$ 90,000	\$ 30,000	\$ 90,000	\$ 20,000	\$ 4,332,500	\$ 230,000	\$ 1,365,000	\$ 4,485,516	\$ 25,000	\$ 1,375,000	\$ 6,300,000	\$ 19,351,016
FY 2026	95,000	505,000	-	400,000	195,000	-	-	-	50,000	4,354,125	75,000	150,000	1,559,205	38,000	37,000	-	7,458,330
FY 2027	95,000	505,000	-	400,000	50,000	-	-	-	40,000	5,400,206	-	140,000	3,250,000	75,000	32,000	-	9,987,206
FY 2028	95,000	35,000	-	400,000	30,000	25,000	-	-	22,000	4,743,591	-	230,000	4,100,000	5,000,000	1,040,000	-	15,720,591
FY 2029	95,000	35,000	-	400,000	150,000	50,000	-	-	21,000	6,119,646	-	500,000	1,950,000	45,000	535,000	-	9,900,646
Totals	\$ 475,000	\$ 1,080,000	\$ 100,000	\$ 2,030,000	\$ 808,000	\$ 165,000	\$ 30,000	\$ 90,000	\$ 153,000	\$ 24,950,068	\$ 305,000	\$ 2,385,000	\$ 15,344,721	\$ 5,183,000	\$ 3,019,000	\$ 6,300,000	\$ 62,417,789

Information Technology

Budget Year	Item	Cost	Funding Source
2024-2025	Servers and Storage	\$ 35,000	General Fund
	Network Equipment (Switches and Firewalls)	60,000	General Fund
	Total	95,000	
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	
	Grand Total	\$ 475,000	

Tax Assessor

Budget Year	Item	Cost	Funding Source
2024-2025	N/A	-	
	Total	-	
2025-2026	Complete parcel and schedule 2025-2026 update	505,000	General
	Total	505,000	
2026-2027	Remaining balance of 2025-2026 update	505,000	General
	Total	505,000	
2027-2028	Vehicle	35,000	SPLOST
	Total	35,000	
2028-2029	Vehicle	35,000	SPLOST
	Total	35,000	
	Grand Total	\$ 1,080,000	

Extension Service

Budget Year	Item	Cost	Funding Source
2024-2025	Mini- bus or Dual Tired Van	\$ 100,000	SPLOST
	Total	100,000	
2025-2026	N/A	-	
	Total	-	
2026-2027	N/A	-	
	Total	-	
2027-2028	N/A	-	
	Total	-	
2028-2029	N/A	-	
	Total	-	
Grand Total		\$ 100,000	

Sheriff's Office

Budget Year	Item	Cost	Funding Source
2024-2025	Resurface Parking	\$ 30,000	General Fund
	Vehicles	400,000	SPLOST
	Total	430,000	
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	
	Grand Total	\$ 2,030,000	

County Jail

Budget Year	Item	Cost	Funding Source
2024-2025	Muffin Monster Sewer Grinding System	\$ 200,000	General Fund
	Commercial Kitchen Equipment	50,000	General Fund
	X-Ray Body Inspection System	133,000	General Fund
	Total	383,000	
2025-2026	Prisoner Transport Van	150,000	SPLOST
	Washer and Dryer	45,000	General Fund
	Total	195,000	
2026-2027	Commercial Kitchen Equipment	20,000	General Fund
	Roof Top HVAC Unit Replacement	30,000	General Fund
	Total	50,000	
2027-2028	Roof Top HVAC Unit Replacement	30,000	General Fund
	Total	30,000	
2028-2029	Prisoner Transport Van	150,000	SPLOST
	Total	150,000	
	Grand Total	\$ 808,000	

Emergency Management

Budget Year	Item	Cost	Funding Source
2024-2025	EMA-1 Vehicle	\$ 45,000	SPLOST
	EMA-2 Vehicle	45,000	SPLOST
	Total	90,000	
2025-2026	N/A	-	
	Total	-	
2026-2027	N/A	-	
	Total	-	
2027-2028	Polaris Ranger with Rescue Med Bed	25,000	Grant/ General Fund
	Total	25,000	
2028-2029	Upgrade & refurbish mobile command unit	50,000	General Fund/ Grant
	Total	50,000	
Grand Total		\$ 165,000	

Public Works

Budget Year	Item	Cost	Funding Source
2024-2025	Asphalt Distributor	\$ 200,000	SPLOST
	2 Dump Trucks	380,000	SPLOST
	Motor Grader	300,000	SPLOST
	Road Tractor	175,000	SPLOST
	Major Culvert Projects	495,000	
	Annual Road Improvement	2,782,500	SPLOST
	Total	4,332,500	
2025-2026	Dump Truck	190,000	SPLOST
	Milling Machine	315,000	General Fund
	F-150 Pickup Truck	52,500	SPLOST
	Asphalt Roller	130,000	SPLOST
	Various Widening Projects	250,000	SPLOST
	Major Culvert Projects	495,000	
	Annual Road Improvement	2,921,625	SPLOST
Total	4,354,125		
2026-2027	Drum Wood Chipper	500,000	General Fund
	Gradall	450,000	General Fund
	Excavator	350,000	General Fund
	F-150 Pickup Truck	52,500	SPLOST
	Traffic Roller (Paving)	135,000	SPLOST
	2 Ford F-450 Trucks	100,000	SPLOST
	Various Widening Projects	250,000	
	Major Culvert Projects	495,000	
	Annual Road Improvement	3,067,706	SPLOST
Total	5,400,206		
2027-2028	F-150 Pickup Truck	52,500	SPLOST
	Dump Truck	190,000	SPLOST
	Shoulder Machine	310,000	General Fund
	Remote Compactor	75,000	SPLOST
	Water Truck	150,000	SPLOST
	Various Widening Projects	250,000	
	Major Culvert Projects	495,000	
	Annual Road Improvement	3,221,091	SPLOST
Total	4,743,591		
2028-2029	Athey-Force Feed Loader	500,000	SPLOST
	Gradall	450,000	General Fund
	F-150 Pickup Truck	52,500	SPLOST
	Dump Truck	190,000	SPLOST
	2 Tractors	600,000	SPLOST
	Major Culvert Projects	495,000	SPLOST
	Various Widening Projects	250,000	SPLOST
	Annual Road Improvement	3,382,146	SPLOST
	Pole Barn	200,000	SPLOST
Total	6,119,646		
Grand Total	\$ 24,950,068		

Salacoa Creek Park

Budget Year	Item	Cost	Funding Source
2024-2025	Maintenance Building	\$ 70,000	SPLOST
	Playground	125,000	SPLOST
	Sand Volleyball Court	35,000	SPLOST
	Total	230,000	
2025-2026	F350 Work Truck	50,000	General Fund
	Kubota Side by Side	25,000	General Fund
	Total	75,000	
2026-2027	N/A	-	
	Total	-	
2027-2028	N/A	-	
	Total	-	
2028-2029	N/A	-	
	Total	-	
	Grand Total	\$ 305,000	

Parks and Recreation

Budget Year	Item	Cost	Funding Source
2024-2025	Greenway	\$ 550,000	SPLOST
	Basketball Gym Floor	30,000	General Fund
	Brookshire Park	175,000	SPLOST
	Football Field LED Lighting	160,000	SPLOST
	Football Field	400,000	SPLOST
	Retaining Wall (Field E)	25,000	SPLOST
	Kubota Side by Side	25,000	General Fund
	Total	1,365,000	
2025-2026	Bat Wing Mower	50,000	General Fund
	Top Dress Ball Fields	20,000	General Fund
	Scissor Lift	20,000	General Fund
	F350 Diesel Work Truck	60,000	SPLOST
	Total	150,000	
2026-2027	Resurface Tennis Courts	30,000	General Fund
	F150 Work Truck	35,000	SPLOST
	Ooky Faith Playground	75,000	SPLOST
	Total	140,000	
2027-2028	Basketball Courts LED Lighting	55,000	SPLOST
	Tennis Courts LED Lighting (6 courts)	175,000	SPLOST
	Total	230,000	
2028-2029	Skate Park Removal and add Outdoor Basketball/ Pickleball	500,000	SPLOST
	Total	500,000	
	Grand Total	\$ 2,385,000	

Fire

Budget Year	Item	Cost	Funding Source
2024-2025	4 new Fire Engines	\$ 4,000,000	SPLOST
	Staff Vehicles	168,516	SPLOST
	Brush Trucks	317,000	SPLOST
	Total	4,485,516	
2025-2026	Sugar Valley Station	393,205	SPLOST
	Breathing Apparatus	816,000	SPLOST
	Turnout Gear	250,000	SPLOST
	Fire Hydrants	100,000	SPLOST
	Total	1,559,205	
2026-2027	Fire Engine	1,000,000	SPLOST
	Reeves Station	2,000,000	SPLOST
	Station 1 Bay Floors	250,000	SPLOST
	Total	3,250,000	
2027-2028	Fire Engine	2,000,000	SPLOST
	Renovate stations	2,000,000	SPLOST
	Fire Hydrants	100,000	SPLOST
	Total	4,100,000	
2028-2029	Ladder Truck	1,700,000	SPLOST
	Fire Hydrants	100,000	SPLOST
	Staff Vehicles	150,000	Fire Fund
	Total	1,950,000	
	Grand Total	\$ 15,344,721	

911

Budget Year	Item	Cost	Funding Source
2024-2025	UPS Battery Backups	\$ 25,000	SPLOST
	Total	25,000	
2025-2026	New Generator	38,000	SPLOST
	Total	38,000	
2026-2027	CAD Upgrade	75,000	SPLOST
	Total	75,000	
2027-2028	Building for E-911, EMA, and EOC	5,000,000	SPLOST
	Total	5,000,000	
2028-2029	Vehicle	45,000	SPLOST
	Total	45,000	
	Grand Total	\$ 5,183,000	

Chert

Budget Year	Item	Cost	Funding Source
2024-2025	D8 Dozer	\$ 1,300,000	SPLOST
	Service Truck	75,000	Chert
	Total	1,375,000	
2025-2026	Pick Up Truck	37,000	Chert
	Total	37,000	
2026-2027	Hydro Seeder	32,000	Chert
	Total	32,000	
2027-2028	Chert/ Rock Crusher	1,000,000	Chert
	Pick Up Truck	40,000	Chert
	Total	1,040,000	
2028-2029	Dump Truck	235,000	Chert
	Loader	300,000	Chert
	Total	535,000	
	Grand Total	\$ 3,019,000	

American Rescue Plan

Budget Year	Item	Cost	Funding Source
2024-2025	Broadband	\$ 6,300,000	ARPA
	Total	6,300,000	
2025-2026	N/A		
	Total	-	
2026-2027	N/A		
	Total	-	
2027-2028	N/A		
	Total	-	
2028-2029	N/A		
	Total	-	
	Grand Total	\$ 6,300,000	

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.
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 – 2012 Projects Fund and SPLOST – 2018 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.
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.
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 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).
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 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 nine 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 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.

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
County Employees by Function/Program
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Board of Commissioners	5	5	5	5	5	5	5	5	5	5
County Attorney	0	0	1	1	0	0	0	0	0	0
County Clerk	1	1	1	1	1	1	1	1	1	1
Human Resources	2	2	2	2	2	2	2	2	2	2
Finance	7	7	7	7	7	7	7	7	7	7
Information Technology	3	3	3	3	3	3	3	3	3	3
GIS	1	1	1	1	1	1	1	1	1	1
Administration	3	3	3	3	4	4	4	4	4	4
Voter Registration	2	2	2	2	2	2	2	2	2	2
Tax Commissioner	13	13	14	14	14	14	14	14	14	14
Tax Assessor	11	12	11	11	11	11	11	11	11	11
Buildings and Grounds	5	5	5	5	5	5	5	5	5	5
Fleet Management	6	6	6	6	6	6	6	6	6	6
Total General Government	59	60	61							
Judiciary										
Victim Advocacy	3	3	3	3	3	3	3	3	3	3
Probate Court	5	5	6	6	6	6	7	6	7	7
Juvenile Court	8	8	8	8	8	8	8	8	8	8
Superior Court	27	24	24	24	24	24	25	24	25	25
Magistrate Court	10	10	10	11	11	11	10	11	10	10
Clerk of Superior Court	11	11	12	12	12	12	11	12	11	11
District Attorney	12	13	14	14	14	14	14	14	14	14
Total Judiciary	76	74	77	78						
Public Safety										
Sheriff's Department	77	77	76	76	78	78	84	89	89	89
Jail	48	48	48	48	48	48	48	48	48	48
Emergency Management	2	1	1	1	1	1	1	1	2	2
Animal Control	4	4	4	4	4	4	4	4	4	4
Coroner	3	3	3	3	3	3	3	3	3	3
Fire Department	48	48	48	51	51	51	51	51	51	51
E-911	22	22	22	22	22	22	22	22	22	22
Total Public Safety	204	203	202	205	207	207	213	218	219	219
Highway & Streets										
Public Works	36	36	36	36	36	36	36	36	36	36
Total Highway & Streets	36	36	36	36	36	36	36	36	36	36
Culture & Recreation										
Senior Center	2	2	2	2	2	2	2	2	2	2
Salacoa Creek Park	8	8	8	8	8	8	8	8	8	8
Recreation Department	12	12	12	12	12	12	10	10	10	10
Total Culture & Recreation	22	22	22	22	22	22	20	20	20	20
Conservation										
County Extension Service	5	5	5	5	5	5	5	5	5	5
Total Conservation	5	5	5	5	5	5	5	5	5	5
Planning & Zoning										
Building, Planning & Development	4	4	4	4	4	4	4	4	4	4
Ordinance Enforcement	-	-	1	1	1	1	1	1	1	1
Total Planning & Zoning	4	4	5							
Chert Mine										
Chert Mine	1	1	1	1	1	1	1	1	1	1
Total Chert Mine	1	1	1	1	1	1	1	1	1	1
Total	407	405	409	413	415	415	419	424	425	425

Source: County Human Resources Department

