

Gordon County, Georgia
Fiscal 2026-27 Budget

FY 2026-27
ANNUAL BUDGET

BOARD OF COUNTY COMMISSIONERS

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

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

GORDON COUNTY, GEORGIA

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HISTORY

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

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



GOVERNMENT



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

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



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

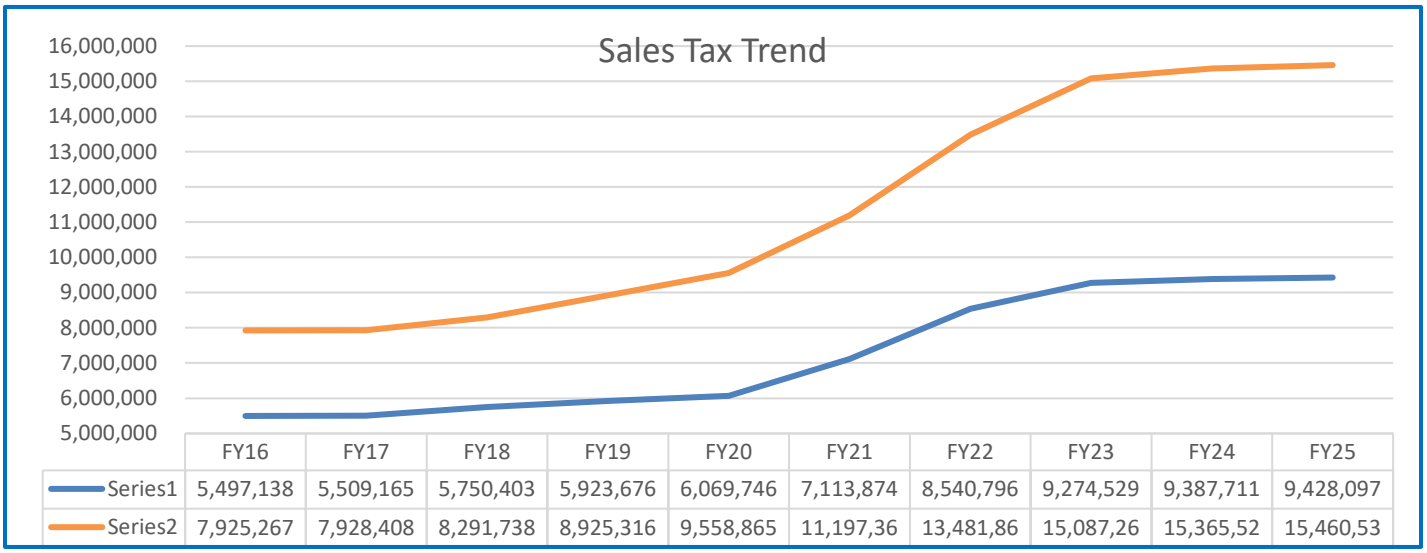
The budget is monitored on an ongoing basis by the Finance department and quarterly financial statements are prepared by them and presented to the Board of Commissioners. Any budget amendments needed are presented to the Board of Commissioners for adoption. The legal level of budgetary control, (i.e.,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

James F. Ledbetter,
County Administrator

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



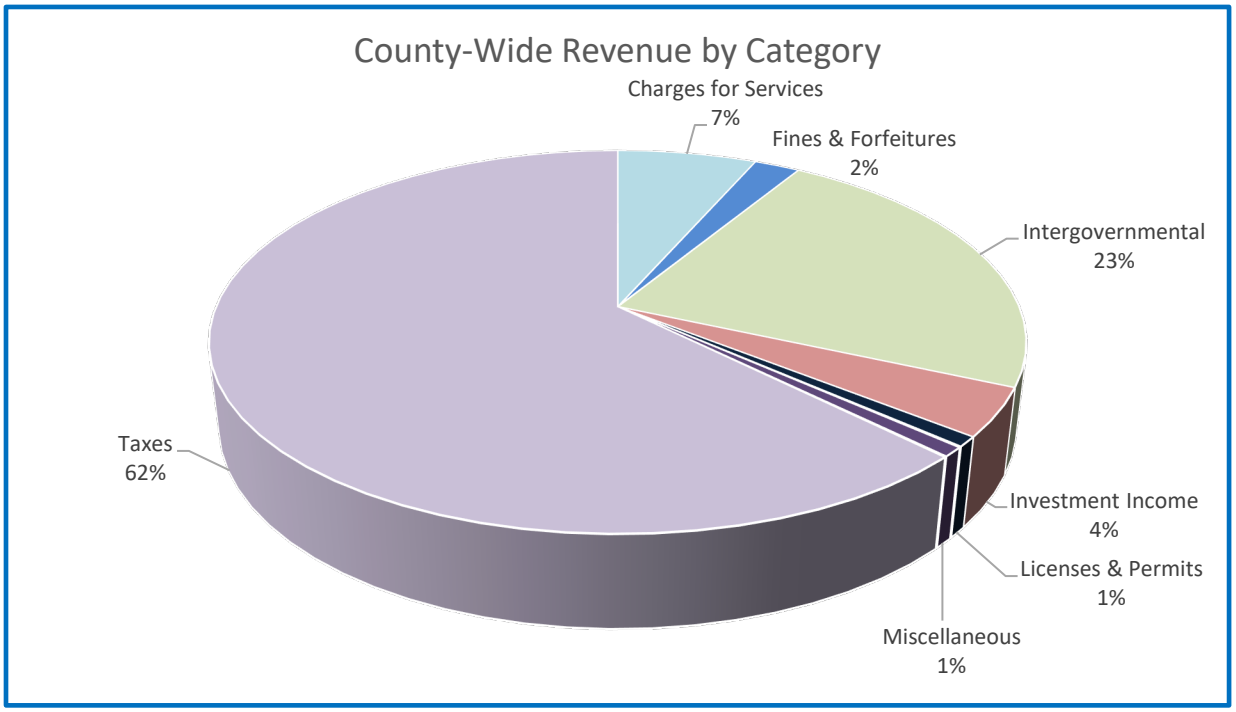
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Series1	5,497,138	5,509,165	5,750,403	5,923,676	6,069,746	7,113,874	8,540,796	9,274,529	9,387,711	9,428,097
Series2	7,925,267	7,928,408	8,291,738	8,925,316	9,558,865	11,197,36	13,481,86	15,087,26	15,365,52	15,460,53

The County continues to show signs of growth, including the increase in real growth reflected in property tax assessments. There has been slight growth in Local Option Sales Tax (LOST), and Special Purpose Local Option Sales Tax (SPLOST) revenue. We continue to budget LOST and other revenue accounts impacted by the economy, conservatively for fiscal year 2027 to ensure that the County is adequately protected against an economic downturn.

We have had a slight upward trend, in most revenue sources, in the General Fund revenues that assist the County, but it is still a challenge to maintain our current level of services with inflation in the cost of paving materials and other purchased items, as well as the current labor market.

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

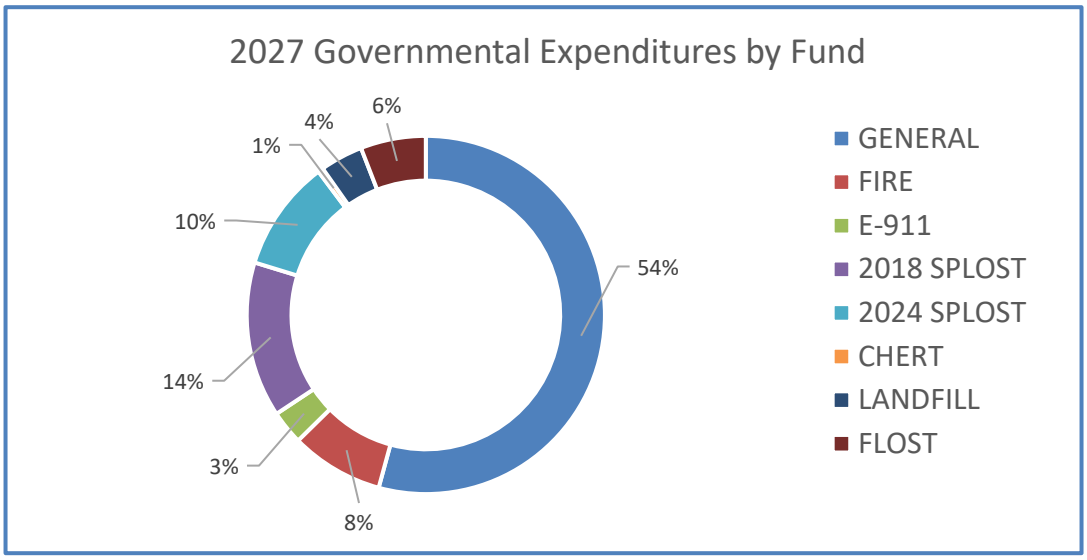
Intergovernmental Revenues include all grants and reimbursements from federal, state, and local sources. The County receives $305,000 from the Housing Authority in lieu of taxes, $450,000 reimbursement from Gordon County Schools, $1,050,000 from DOT for a paving LMIG grant and various other grants. SPLOST revenues of $15,500,000 are included here as well.



EXPENDITURES

The County has several projects budgeted under the 2018 SPLOST in the upcoming year. We will continue work on Salem Road Bridge and Boone Ford Rd. We will be completing construction of a new morgue and beginning the construction of the Sugar Valley Community Center and Fire Station. During FY26, we constructed the Community Event Center, most of the new morgue and completed Mt. Olive road. With our 2024 SPLOST funds we will be removing the skate park and building outdoor basketball and pickleball courts, replacing the playground at Ooky Faith Park, replacing the bay floors at Fire Station 1,continuing installation of fire hydrants, p purchasing vehicles and equipment, paving roads and doing culvert work and. The Ranger Community Building and playground renovation was completed in FY26. New lighting at the Sonoraville ballfields was installed. Machinery and equipment was purchased for the Fire department and Public Works. Sheriff vehicles were purchased, among other department vehicles, during FY26. The SPLOST funds are an essential and vital resource for our County and the cities.

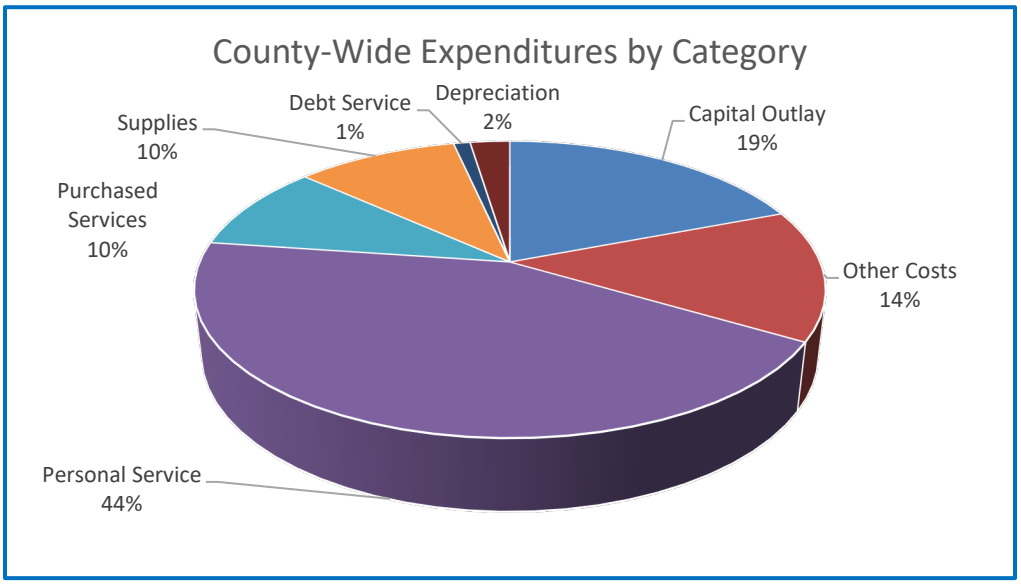
This graph below depicts County expenditures by fund. As the chief operating fund of the County, the General Fund accounts for over half of County resources. Capital Outlay projects are built out of the SPLOST funds. All Fire department activity and assets are recorded in the Fire fund. The Fire Fund's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



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



Personnel costs are the largest component of Gordon County's budget. Our capital outlay projects, funded by SPLOST, are the next largest expenditure. This budget includes a 4% pay increase, which when paired with the County's defined benefit pension plan and health insurance rounds out the benefit package. We hope this will assist us in attracting and retaining employees so that we can continue to stay fully staffed in our departments and complete staffing in our fire department.



FUTURE

As we look forward to the fiscal year 2026-2027, growth in certain sectors of the economy continues to impact the County. Residential development remains strong with numerous developments underway in both the incorporated and unincorporated areas of the County. Interest shown in recent years in speculative warehousing and logistics seems to have slowed with several large projects built on speculation remaining empty. On the other hand, interest in these and other properties for manufacturing is rising. Several large potential projects continue to look at properties in the County.



Georgia Council for Recovery Bus Tour – Gordon County issues Proclamation designating September as National Recovery Month

Gordon County continues to maintain a strong financial position. Rising labor costs, health care costs and inflation continue to increase the cost of providing government services in virtually all areas of the budget. Fortunately, continuous sales tax revenue, real growth in the tax digest, prudent investment of reserve funds and conservative fiscal policies have helped County revenue keep pace with inflation. The County budget in the previous fiscal year included major reductions in line items that were funded but unused. This allowed the Commissioners to roll back the millage rate from 9.515 in 2022 to 9.042 in 2023 which is the lowest rate since 2010. We have been able to maintain that 9.042 millage rate in 2024 and 2025. The millage rate for 2026 will be set in September of 2026. 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 near these historic lows. The County also had the foresight to include the Floating Local Option Sales Tax on the referendum in November of 2025. We will be able to utilize six months of those collections to offset our already low millage rate in the fall of 2026.

Gordon County has included a 4% pay increase in the current year's budget to continue the effort to retain and attract workers. This budget does not change the employee contribution to a new, base level health insurance coverage, which remains extremely low. The County did implement an additional gold-level health coverage that does have increased premiums. We expect that wages, benefits and employee costs will continue to rise in the upcoming year.

Gordon County and its cities are a wonderful location to live, work and raise a family. People are choosing to relocate to our community from all over the nation. Population growth and change seem inevitable if the economy continues to remain strong. While 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. Additionally, the 2024 SPLOST focuses heavily on infrastructure, roads and capital equipment to meet increasing demands.

Sales tax collections in the 2018 SPLOST ended on March 31, 2024, and the current, 2024 SPLOST, collections began on April 1, 2024. Collections have been steady with minor fluctuations in increases and decreases when compared to the previous year.

Sales tax dollars are critical to meet existing and increasing infrastructure needs for public safety, public works, fire stations, road maintenance and other essential capital projects. Without the 2024 SPLOST, these essential government projects would have to be paid for through ad valorem taxes or abandoned.

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

RECOGNITION

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

Respectfully submitted,



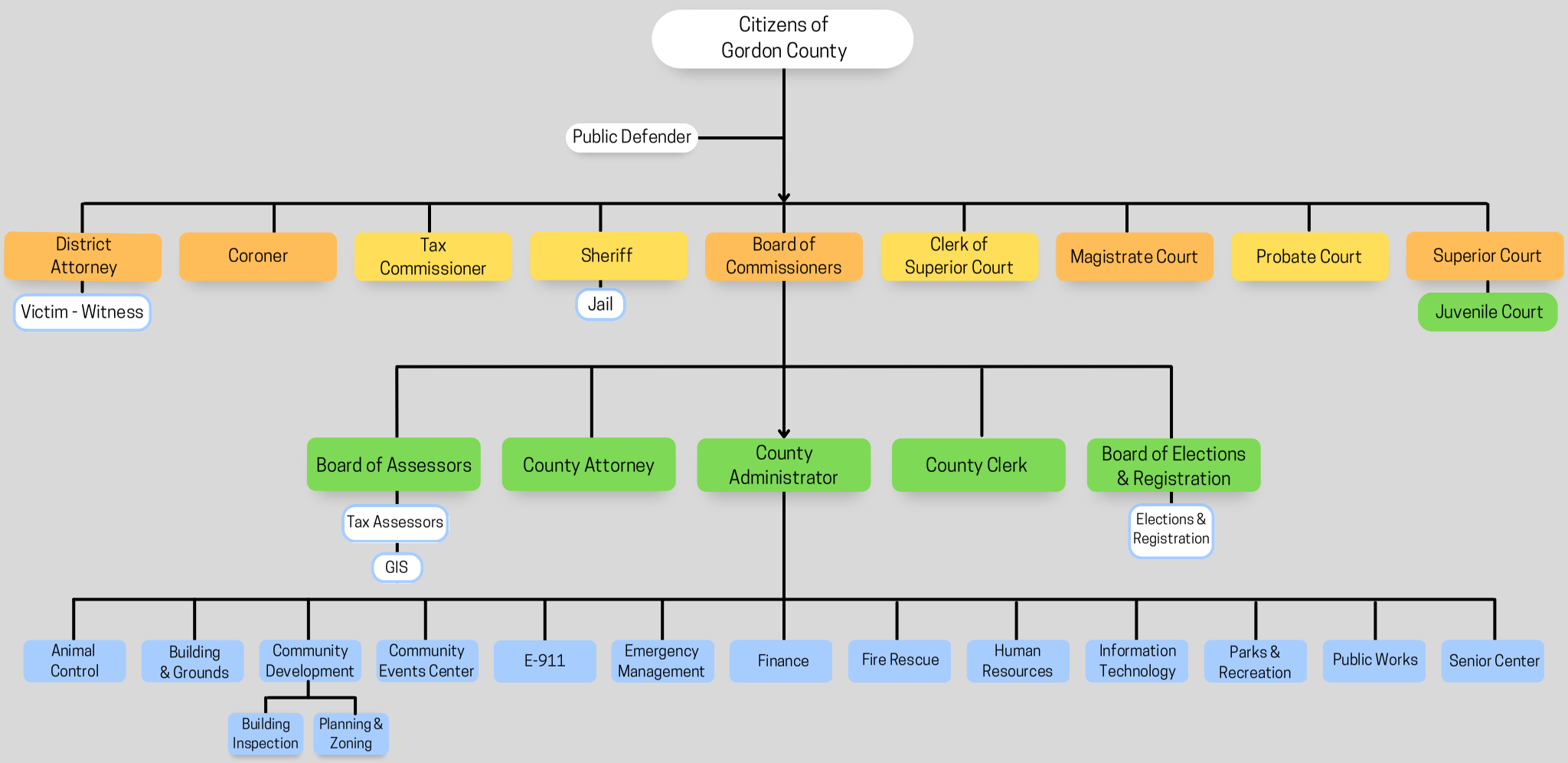
James F. Ledbetter, County Administrator



Andrea K. Bramlett, Director of Finance

Gordon County Government

Organizational Chart



KEY — ELECTED OFFICE — CONSTITUTIONAL OFFICER — APPOINTED OFFICIALS — COUNTY ADMINISTRATOR'S STAFF

GORDON COUNTY GOVERNMENT OFFICIALS

Elected Officials

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

Appointed Officials

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

Department Directors

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

RESOLUTION TO ADOPT FY27 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 19, 2026, 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 2, 2026; and

WHEREAS the Gordon County Board of Commissioners adopted the budget resolution on June 16, 2026, as follows:

General Fund Expenditures	$ 52,814,496
Special Revenue Fund Expenditures	21,140,665
Enterprise Fund Expenditures	3,968,020
Capital Project Fund Expenditures	23,760,569
Less Interfund Transfers	(10,790,591)
Total Annual Budget	$ 90,893,159

THEREFORE, BE IT RESOLVED, that the Gordon County Board of Commissioners hereby adopted the FY27 budget as provided herein.

So Resolved this 16th day of June 2026.

GORDON COUNTY BOARD OF COMMISSIONERS

_____

M.L. "Bud" Owens, Chair

ATTEST

_____

Hollis Barton, County Clerk

SUMMARY - ALL FUNDS

	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2027 PROP BUDGET	PCT CHANGE
100 GENERAL FUND					
TAXES	$ (39,008,703)	$ (39,318,000)	$ (39,318,000)	$ (37,853,458)	-3.7%
LICENSES & PERMITS	(620,381)	(462,500)	(521,210)	(640,600)	22.9%
INTERGOVERNMENTAL	(19,989,977)	(1,738,224)	(2,000,179)	(3,110,539)	55.5%
CHARGES FOR SERVICES	(1,857,257)	(1,521,050)	(1,521,050)	(1,763,967)	16.0%
FINES & FORFEITURES	(1,317,841)	(1,274,000)	(1,274,000)	(1,266,800)	-0.6%
INVESTMENT INCOME	(1,496,126)	(914,000)	(914,000)	(896,929)	-1.9%
CONTRIBUTIONS & DON	(29,799)	(6,750)	(8,860)	-	-100.0%
MISCELLANEOUS	(657,719)	(651,984)	(651,984)	(646,350)	-0.9%
OTHER FINANCING SOUR	(2,366,234)	(2,625,779)	(4,725,437)	(6,635,853)	40.4%
TOTAL GENERAL FUND REVENUE	(67,344,037)	(48,512,287)	(50,934,720)	(52,814,496)	3.7%
NON DEPARTMENTAL	5,568,789	5,997,937	5,848,413	5,128,622	-12.3%
BOARD OF COMMISSIONERS	323,867	286,357	302,117	354,486	17.3%
COUNTY CLERK	132,489	138,771	140,713	164,332	16.8%
HUMAN RESOURCES	396,763	401,877	406,216	447,550	10.2%
PROBATE COURT	782,497	730,531	758,824	846,461	11.5%
JUVENILE COURT	760,282	859,117	863,591	916,496	6.1%
SUPERIOR COURT	419,873	413,122	413,122	432,188	4.6%
MAGISTRATE COURT	726,792	782,669	788,994	842,562	6.8%
CLERK OF SUPERIOR COUR	967,353	1,063,340	1,071,752	1,176,722	9.8%
DISTRICT ATTORNEY	655,250	754,430	759,457	824,189	8.5%
FINANCE DEPARTMENT	877,040	918,376	930,724	1,030,762	10.7%
INFORMATION TECHNOLOGY	794,504	636,590	641,207	646,534	0.8%
COUNTY ADMINISTRATOR	480,063	480,865	488,548	522,612	7.0%
ELECTIONS & VOTER REGI	314,373	384,821	387,741	356,079	-8.2%
TAX COMMISSIONER	1,184,245	1,210,512	1,218,492	1,373,525	12.7%
TAX APPRAISER/ASSESSOR	1,116,114	1,069,746	1,099,765	1,258,550	14.4%
EXTENSION SERVICE	149,086	186,653	187,493	202,590	8.1%
CORONER	124,632	147,102	149,602	187,705	25.5%
BUILDING & GROUNDS	1,283,417	1,107,500	1,112,353	1,249,508	12.3%
SHERIFF-ENFORCEMENT	9,826,901	10,162,357	10,466,084	11,532,887	10.2%
SHERIFF-JAIL	6,437,802	7,014,773	7,136,856	7,534,555	5.6%
EMERGENCY MANAGEMENT	356,310	391,839	410,696	451,491	9.9%
BUILDING & PLANNING	399,713	416,231	507,268	480,381	-5.3%
PLANNING COMMISSION	7,972	8,984	8,984	14,049	56.4%
AG CENTER & LIVESTOCK	40,868	32,050	32,050	31,550	-1.6%
ANIMAL CONTROL	510,060	547,932	554,550	512,951	-7.5%
ORDINANCE ENFORCEMENT	223,629	224,853	220,275	250,467	13.7%
ROAD DEPARTMENT	23,831,861	6,938,791	8,761,584	8,462,212	-3.4%
VEHICLE MAINTENANCE	584,324	599,734	608,485	631,398	3.8%
PUBLIC DEFENDER	425,377	453,360	453,360	448,898	-1.0%
HISTORIC PRESERVATION	2,633	6,668	6,668	6,683	0.2%
PLANNING & DEVELOPMENT	135,637	136,904	127,357	112,064	-12.0%

SENIOR CENTER	147,375	155,723	158,160	177,234	12.1%
RECREATION OTHER	44,171	45,326	42,826	48,444	13.1%
SALACOA CREEK PARK	206,697	210,365	211,074	221,103	4.8%
GENERAL RECREATION	1,375,810	1,348,761	1,358,499	1,827,262	34.5%
COMMUNITY EVENT CENTER	-	-	53,500	328,477	514.0%
PUBLIC HEALTH ADMINIST	405,262	405,262	405,262	409,030	0.9%
SCHOOL HEALTH SERVICES	68,250	68,250	68,250	68,250	0.0%
GEORGIA STATE PATROL	-	-	-	2,408	0.0%
OTHER WELFARE ASSISTAN	44,563	44,563	44,563	49,606	11.3%
MEALS ON WHEELS	3,300	3,300	3,300	3,300	0.0%
CULTURE/RECREATION ADM	500,000	500,000	500,000	500,000	0.0%
SPECTATOR RECREATION	10,450	10,450	10,450	10,450	0.0%
LIBRARY ADMINISTRATION	317,920	330,637	330,637	340,110	2.9%
FOREST RESOURCES	10,842	10,842	10,842	10,842	0.0%
AIRPORTS	272,917	653,547	653,547	181,250	-72.3%
OTHER PROJECTS	30,469	30,469	30,469	35,671	17.1%
SECTION 5311 GRANT	144,833	190,000	190,000	170,000	-10.5%
TOTAL GENERAL FUND EXP.	63,423,375	48,512,287	50,934,720	52,814,496	3.7%
GENERAL FUND	$ (3,920,662)	$ -	$ -	$ -	

201 SUPPLEMENTAL JUVENILE SERVICES

SUPPLEMENTAL JUVENILE REV.	$ (7,982)	$ (6,400)	$ (6,400)	$ (5,600)	-12.5%
SUPPLEMENTAL JUVENILE EXP.	538	6,400	6,400	5,600	-12.5%
SUPPLEMENTAL JUVENILE	$ (7,444)	$ -	$ -	$ -	

202 DRUG ABUSE TREATMENT & ED

DRUG ABUSE REVENUE	$ (128,541)	$ (140,075)	$ (140,075)	$ (134,377)	-4.1%
DRUG ABUSE EXPENDITURES	131,656	140,075	140,075	134,377	-4.1%
DRUG ABUSE TREATMENT	$ 3,115	$ -	$ -	$ -	

203 CRIME VICTIMS ASSISTANCE FUND

CRIME VICTIMS REVENUE	$ (178,030)	$ (174,275)	$ (176,163)	$ (170,691)	-3.1%
CRIME VICTIMS EXPENDITURES	120,723	174,275	176,163	170,691	-3.1%
CRIME VICTIMS ASSISTANCE	$ (57,307)	$ -	$ -	$ -	

205 LAW LIBRARY

LAW LIBRARY REVENUE	$ (24,562)	$ -	$ (26,982)	$ (65,337)	142.2%
LAW LIBRARY EXPENDITURES	8,422	-	26,982	65,337	142.2%
LAW LIBRARY	$ (16,140)	$ -	$ -	$ -	

207 FIRE FUND

TAXES	$ (3,862,297)	$ (3,450,000)	$ (3,450,000)	$ (3,850,000)	11.6%
LICENSES & PERMITS	(46,817)	(52,000)	(52,000)	(35,000)	-32.7%
CHARGES FOR SERVICES	(8)	-	-	-	0.0%
INVESTMENT INCOME	(154,591)	(115,000)	(115,000)	(112,716)	0.0%
CONTRIBUTIONS & DON	(5,000)	(2,500)	(39,010)	-	-100.0%
MISCELLANEOUS	-	-	(1,000)	-	-100.0%
OTHER FINANCING SOURCES/USE	(2,513,164)	(3,274,124)	(3,387,528)	(3,533,749)	4.3%
FIRE FUND REVENUES	(6,581,877)	(6,893,624)	(7,044,538)	(7,531,465)	6.9%
PERSONAL SERV & BEN	5,225,820	6,095,816	6,187,752	6,539,263	5.7%
PURCH/CONTRACTED SER	297,038	306,600	305,388	380,345	24.5%
SUPPLIES	575,534	524,900	585,090	602,246	2.9%
INDIRECT CHARGES	-	-	-	43,303	0.0%
AMORTIZATION	(33,692)	(33,692)	(33,692)	(33,692)	0.0%
FIRE FUND EXPENDITURES	6,064,700	6,893,624	7,044,538	7,531,465	6.9%
FIRE FUND	$ (517,177)	$ -	$ -	$ -	

208 JAIL MAINTENANCE FUND

JAIL MAINTENANCE REVENUES	$ (125,528)	$ (118,800)	$ (118,800)	$ (129,500)	9.0%
JAIL MAINTENANCE EXPENDITURE	110,066	118,800	118,800	129,500	9.0%
JAIL MAINTENANCE FUND	$ (15,462)	$ -	$ -	$ -	

210 CONDEMNATION FUND

CONDEMNATION REVENUES	$ (260,133)	$ (67,050)	$ (67,050)	$ (165,050)	146.2%
CONDEMNATION EXPENDITURES	209,874	67,050	67,050	165,050	146.2%
CONDEMNATION FUND	$ (50,259)	$ -	$ -	$ -	

213 LOCAL GOVT SHARE- OPIODS PMT

LOCAL GOVT OPIODS PMT REV.	$ (55,723)	$ (64,234)	$ (64,234)	$ (74,950)	16.7%
LOCAL GOVT OPIODS PMT EXP.	39,854	64,234	64,234	74,950	16.7%
LOCAL GOVT SHARE- OPIODS PMT	$ (15,869)	$ -	$ -	$ -	

214 CLERK'S IMAGE FUND

CLERK'S IMAGE FUND REVENUE	$ (30,835)	$ -	$ (33,538)	$ (121,200)	261.4%
CLERK'S IMAGE FUND EXP.	2,136	-	33,538	121,200	261.4%
CLERK'S IMAGE FUND	$ (28,699)	$ -	$ -	$ -	

215 EMERGENCY TELEPHONE SYST FUND

EMERGENCY TELEPHONE REV.	$ (2,251,945)	$ (2,534,364)	$ (2,569,089)	$ (2,745,121)	6.9%
EMERGENCY TELEPHONE EXP.	2,279,278	2,534,364	2,569,089	2,745,121	6.9%
EMERGENCY TELEPHONE SYS.	$ 27,333	$ -	$ -	$ -	

216 INMATE COMMISSARY

INMATE COMMISSARY REVENUE	$ (578,247)	$ -	$ (439,484)	$ (439,575)	0.0%
INMATE COMMISSARY EXP.	578,247	-	439,484	439,575	0.0%
INMATE COMMISSARY FUND	$ -	$ -	$ -	$ -	

230 AMERICAN RESCUE PLAN

ARPA REVENUES	$ (624,281)	$ (6,000,000)	$ (6,025,000)	$ (145,500)	-97.6%
ARPA EXPENDITURES	63,787	6,000,000	6,025,000	145,500	-97.6%
AMERICAN RESCUE PLAN	$ (560,494)	$ -	$ -	$ -	

237 FLOST

FLOST REVENUES	$ (624,281)	$ (6,000,000)	$ (6,025,000)	$ (9,321,980)	54.7%
FLOST EXPENDITURES	63,787	6,000,000	6,025,000	9,321,980	54.7%
FLOATING LOCAL OPTION S. TAX	$ (560,494)	$ -	$ -	$ -	

275 HOTEL/MOTEL TAX

TAX REVENUE	$ (117,707)	$ (115,000)	$ (115,000)	$ (120,000)	4.3%
HOTEL/MOTEL EXPENDITURE	117,707	115,000	115,000	120,000	4.3%
HOTEL/MOTEL TAX	$ -	$ -	$ -	$ -	

328 2018 SPLOST

2018 SPLOST REVENUE	$ (1,223,210)	$ (17,406,468)	$ (17,406,468)	$ (12,604,318)	-27.6%
2018 SPLOST EXPENDITURES	4,044,887	17,406,468	17,406,468	12,604,318	-27.6%
2018 SPLOST TOTAL	$ 2,821,677	$ -	$ -	$ -	

329 2024 SPLOST

2024 SPLOST REVENUE	$ (15,718,901)	$ (14,813,000)	$ (14,813,000)	$ (15,918,079)	7.5%
2024 SPLOST EXPENDITURES	8,088,055	14,813,000	14,813,000	15,918,079	7.5%
2024 SPLOST TOTAL	$ (7,630,846)	$ -	$ -	$ -	

501 CHERT ENTERPRISE FUND

CHERT ENTERPRISE REVENUES	$ (235,674)	$ (395,240)	$ (397,874)	$ (419,935)	5.5%
CHERT ENTERPRISE EXP.	380,092	395,240	397,874	419,935	5.5%
CHERT ENTERPRISE FUND	$ 144,418	$ -	$ -	$ -	

540 LANDFILL ENTERPRISE FUND

LANDFILL ENTERPRISE REV.	$ (3,377,454)	$ (3,471,442)	$ (3,471,442)	$ (3,548,085)	2.2%
LANDFILL ENTERPRISE EXP.	2,712,357	3,471,442	3,471,442	3,548,085	2.2%
LANDFILL ENTERPRISE FUND	$ (665,097)	$ -	$ -	$ -	

Summary of Capital Outlay

General Fund	
Buildings - Juvenile Court security upgrades	$ 45,000
2018 SPLOST	
Buildings - Morgue	1,188,720
Infrastructure - Salem Road Bridge	4,999,453
Infrastructure - Boone Ford Road	3,460,451
Buildings - Sugar Valley fire station	2,000,000
Buildings - Community Event Center	50,000
Site Improvements - Greenway Trails	550,000
Site Improvements - Recreation field	400,000
	12,648,624
2024 SPLOST	
Site Improvements - Recreation skate park removal, add basketball/pickleball, Salacoa impr.	$ 535,000
Site Improvements - Recreation retaining wall, Ooky Faith Park playground	100,000
Buildings - Fire Department replace bay 1 flooring	250,000
Infrastructure - Public Works: paving roads and culverts	1,601,593
Infrastructure - Fire hydrants	176,913
Machinery & Equipment - Public Works	775,035
Machinery & Equipment - Fire Department	369,086
Vehicles - various offices of the County	357,954
Vehicles - Sheriff patrol cars	400,000
Vehicles - Public Works	81,754
Vehicles - Parks & Recreation	55,000
	4,702,335
Total Funds	**$ 17,395,959**


GORDON COUNTY, GA.
HOME OF THE
CHEROKEE
1850

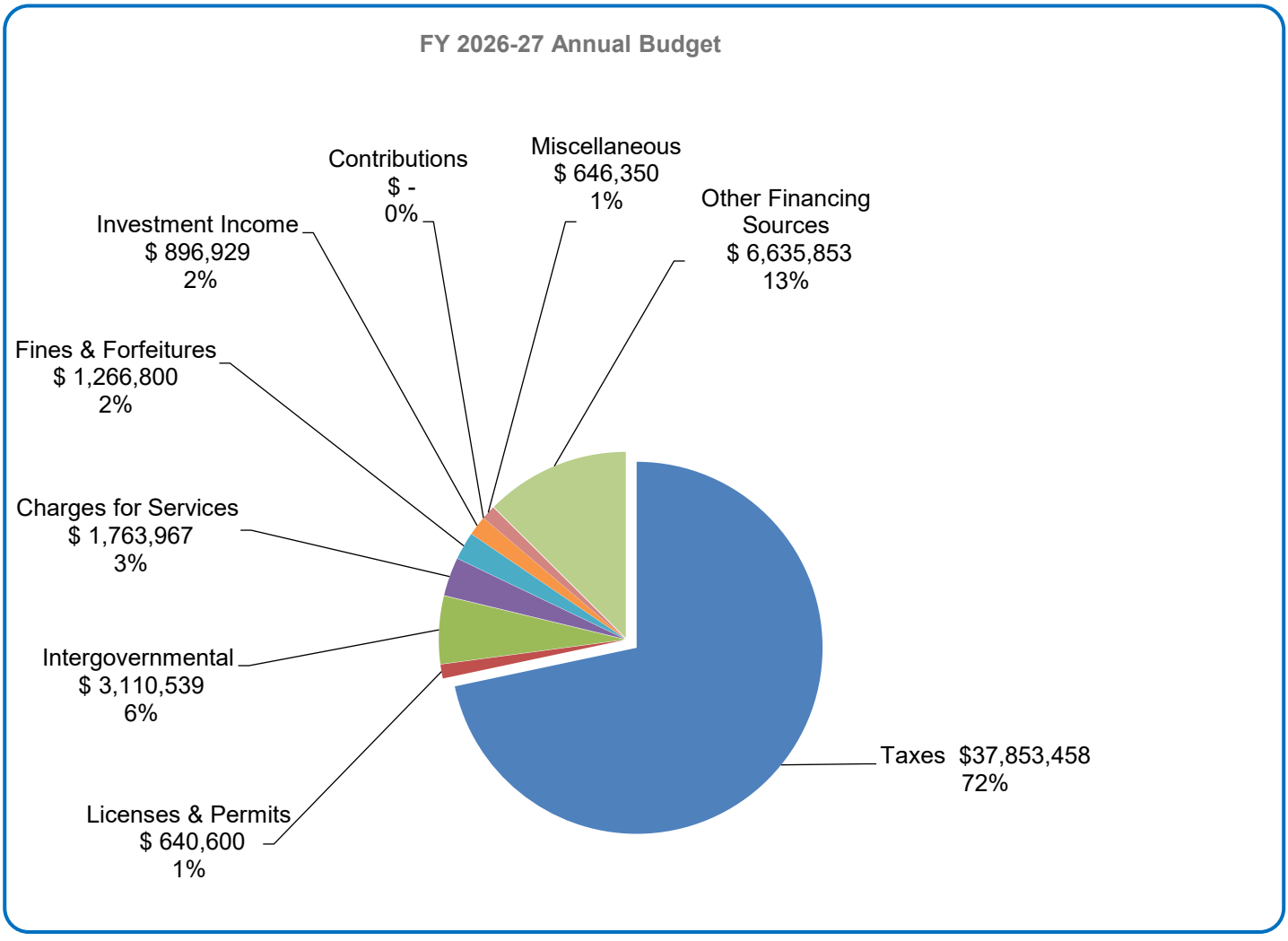


GENERAL FUND

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
SUMMARY OF REVENUES				
Taxes	$ 39,008,703	$ 39,318,000	$ 39,318,000	$ 37,853,458
Licenses & Permits	620,381	462,500	521,210	640,600
Intergovernmental	19,989,977	1,738,224	2,000,179	3,110,539
Charges for Services	1,857,257	1,521,050	1,521,050	1,763,967
Fines & Forfeitures	1,317,841	1,274,000	1,274,000	1,266,800
Investment Income	1,496,126	914,000	914,000	896,929
Contributions	29,799	6,750	8,860	-
Miscellaneous	657,719	651,984	651,984	646,350
Other Financing Sources	2,366,234	2,625,779	2,664,779	6,635,853
Use of Reserves	-	-	2,060,658	-
TOTAL GENERAL FUND REVENUES	**$ 67,344,037**	**$ 48,512,287**	**$ 50,934,720**	**$ 52,814,496**



GENERAL FUND REVENUES

Account Number			Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
TAXES							
100	311100		REAL PROPERTY-CURRENT YEAR	$ 22,641,704	$ 24,360,000	$ 24,360,000	$ 22,531,858
100	311120		TIMBER	4,220	3,000	3,000	1,600
100	311200		REAL PROPERTY-PRIOR YEAR	587,397	415,000	415,000	550,000
100	311310		MOTOR VEHICLE	303,277	307,000	307,000	275,000
100	311315		MOTOR VEHICLE TITLE TAX	3,711,362	3,434,000	3,434,000	3,590,000
100	311320		MOBILE HOME	55,755	55,000	55,000	55,000
100	311340		INTANGIBLE	391,543	365,000	365,000	425,000
100	311391		RAILROAD EQUIP AD VALOREM TAX	29,954	28,000	28,000	28,500
100	311392		HEAVY EQUIPMENT TAX	30,880	5,000	5,000	1,600
100	311420		MOBILE HOMES- PRIOR YEAR	9,305	5,000	5,000	7,900
100	311500		PROPERTY NOT ON DIGEST	48,353	95,000	95,000	50,000
100	311600		R/E TRANSFER	166,247	154,000	154,000	175,000
100	311750		FRANCHISE-CABLE TV	195,065	190,000	190,000	190,000
100	313101		LOST	9,428,097	8,700,000	8,700,000	8,810,000
100	313105		EXCISE TAX	780,265	760,000	760,000	710,000
100	314200		ALCOHOLIC BEVERAGE EXCISE	200,735	190,000	190,000	185,000
100	314600		FIREWORKS EXCISE TAX	736	-	-	-
100	316300		FINANCIAL INSTITUTIONS	67,095	67,000	67,000	67,000
100	319110		INTEREST/PENALTY/FIFA	356,711	185,000	185,000	200,000
TOTAL TAXES				**39,008,703**	**39,318,000**	**39,318,000**	**37,853,458**
LICENSES & PERMITS							
100	321110		LICENSES-BEER/WINE	38,500	38,000	38,000	37,600
100	321111		APPLICATION FEES-BEER/WINE	2,500	2,500	2,500	3,000
100	322100		BUILDING PERMITS	577,856	420,000	478,710	600,000
100	322110		INSPECTION FEES	100	-	-	-
100	322931		LAND DISTURBING PERMITS	1,425	2,000	2,000	-
TOTAL LICENSES & PERMITS				**620,381**	**462,500**	**521,210**	**640,600**
INTERGOVERNMENTAL							
100	331111		NATIONAL FOREST SERVICE	554	-	-	-
100	331150		INDIRECT	-	-	-	13,500
100	331151		USDA-FOREST SERVICE	-	5,100	5,100	5,100
100	331250		INDIRECT	18,055	18,000	18,000	19,169
100	331354		CJCC - JUVENILE COURT	-	-	-	40,000
100	333000		FED GOV-PMT IN LIEU TAXES	299,395	300,000	300,000	305,000
100	334110		DIRECT	17,046,000	-	-	-
100	334114	017	GEMA PERFORMANCE PAR	22,124	22,124	22,124	22,124
100	334119		STATE JUDGES GRANT-JUVENILE CT	40,000	40,000	40,000	40,000
100	334132		ACCG SAFETY GRANT	6,000	6,000	8,500	8,500
100	334133		JUVENILE JUDGE SUPP. GRANT	6,000	6,000	6,000	6,000
100	334320		GA DOT	934,941	935,000	935,000	1,050,000
100	334320	45	GA DOT	1,147,016	-	-	1,140,146
100	334320	111	GA DOT	-	-	259,455	-
100	334330		VARIOUS GRANTS	13,480	-	-	-
100	339001		SRO OFFICER	450,028	395,000	395,000	450,000
100	339002		DRUG COURT REIMBURSEMENT	6,385	11,000	11,000	11,000
TOTAL INTERGOVERNMENTAL				**19,989,977**	**1,738,224**	**2,000,179**	**3,110,539**

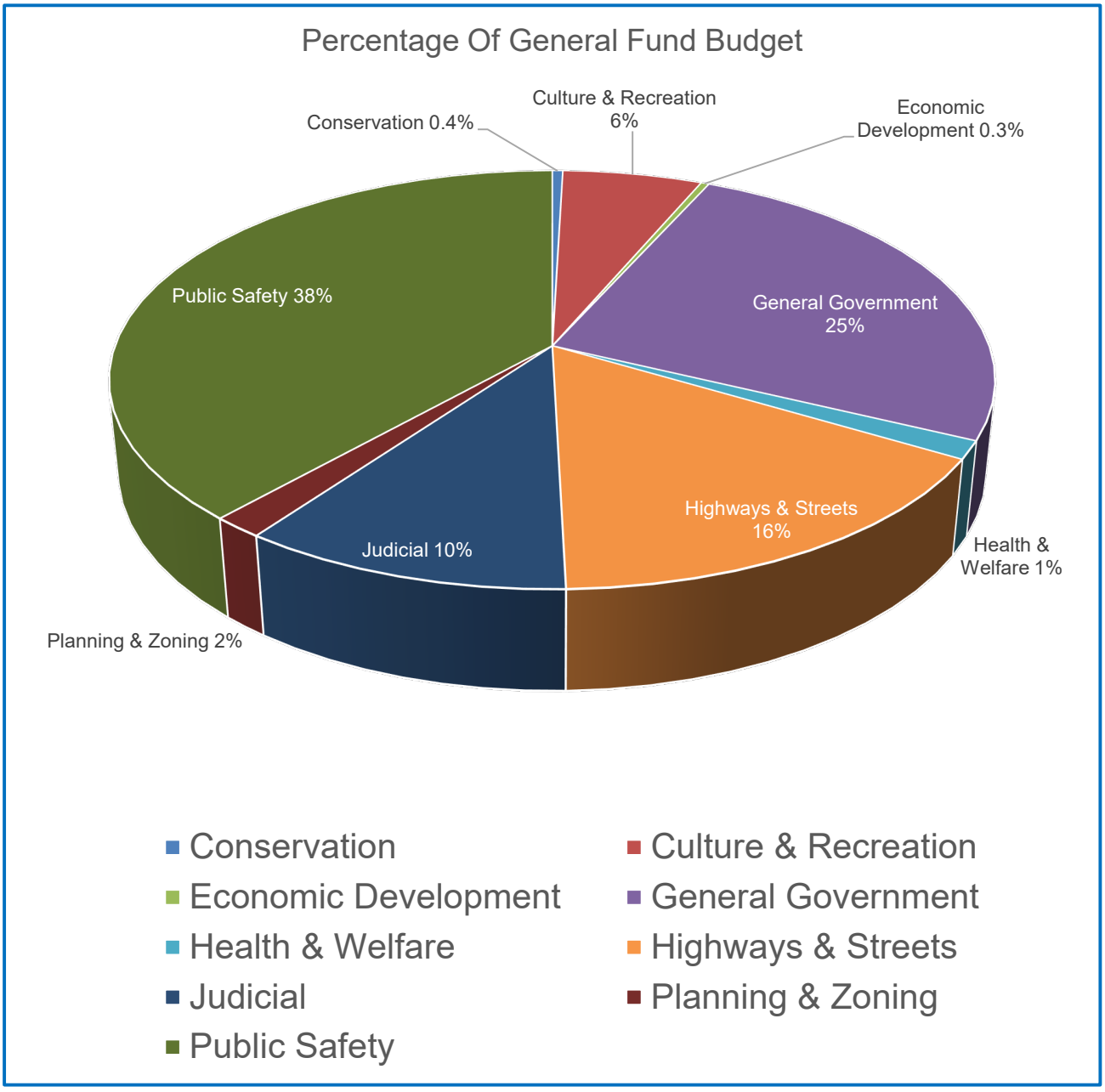
GENERAL FUND REVENUES

Account Number			Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
CHARGES FOR SERVICES							
100	341100		COURT COSTS,FEES, AND CHARGES	107,155	100,000	100,000	88,000
100	341105		VITAL RECORDS-PROBATE COURT	71,785	66,000	66,000	68,000
100	341200		RECORDING FEES	215,839	201,000	201,000	220,000
100	341310		ZONING & VARIANCE FEES	8,400	8,500	8,500	14,000
100	341335		PLAT REVIEW FEES	22,094	17,000	17,000	19,500
100	341390		OTHER	89	17,000	17,000	24,475
100	341393		CITY OF RESACA-POLICE PROTECT	100,000	100,000	100,000	100,000
100	341400		PRINTING & DUPLICATING SERV	19,606	16,000	16,000	14,650
100	341910		ELECTION QUALIFYING FEES	-	500	500	-
100	341911		ELECTIONS-CITIES REIMBURSEMENT	6,226	5,500	5,500	-
100	341940		COMMISSIONS ON TAX COLLECTIONS	678,921	646,300	646,300	670,242
100	341943		SOC SEC INCENTIVE PMTS-JAIL	18,000	14,000	14,000	7,500
100	341950		RESTITUTION	1,156	1,000	1,000	2,500
100	342122		SERVING LEGAL PAPERS,ETC-SHER	27,760	24,000	24,000	28,000
100	342126		SEX OFFENDER REGISTRATION	375	250	250	400
100	342331		INMATE HOUSING FEES-STATE	666	300	300	1,000
100	342332		INMATE HOUSING FEE-LOCAL	7,380	6,500	6,500	7,500
100	343100		STREET REPAIRS	340	-	-	-
100	343101		PAVING SERVICE FEES	264,381	-	-	-
100	343102		DRIVEWAY PERMIT FEES	15,683	17,000	17,000	6,500
100	343901		SALE OF PIPE, LUMBER, ETC	8,151	-	-	-
100	343903		SALE OF SCRAP STEEL	560	800	800	-
100	344130		SALE RECYCLING MATERIAL	4,227	1,700	1,700	4,500
100	345500		ANIMAL CONTROL FEES	83,005	80,000	80,000	95,000
100	345800		CHILD SUPPORT FEES	2,771	2,700	2,700	2,500
100	346127		SHERIFF-MISCELLANEOUS CHARGES	2,083	1,700	1,700	900
100	346901		INDIGENT APPLIC FEE - CLK COURT	6,528	6,800	6,800	5,800
100	346902		CONSERVATION USE ASSESSMENT	1,080	-	-	-
100	347201		CAMPING FEES-SALACOA	29,596	32,000	32,000	32,000
100	347202		FISHING FEES-SALACOA	2,575	2,500	2,500	2,500
100	347203		SWIMMING FEES - SALACOA	3,972	5,000	5,000	4,000
100	347204		BOAT RENTAL - SALACOA	200	1,000	1,000	500
100	347401		GATE FEES	16,209	15,000	15,000	15,000
100	347600		PROGRAM FEES	71,481	75,000	75,000	75,000
100	347601		PROGRAM FEES- SALACOA	2,065	500	500	2,000
100	347901		CONCESSIONS REVENUE	38,898	40,000	40,000	37,000
100	347901	46	CONCESSION REVENUE	-	-	-	50,000
100	347902		PICTURES	5,804	3,500	3,500	3,000
100	347905		COMMUNITY ROOM RENTAL	12,194	12,000	12,000	12,000
100	347905	46	MULTI-PURPOSE RENTAL	-	-	-	75,000
100	347906	46	OUTDOOR ARENA RENTAL	-	-	-	75,000
TOTAL CHARGES FOR SERVICES				**1,857,257**	**1,521,050**	**1,521,050**	**1,763,967**
FINES AND FORFEITURES							
100	351110		SUPERIOR	250,845	245,000	245,000	200,000
100	351130		MAGISTRATE	173,714	164,000	164,000	190,000
100	351150		JUVENILE	12,102	25,000	25,000	7,800
100	351170		PROBATE COURT	856,130	815,000	815,000	849,000
100	352100		BOND	25,050	25,000	25,000	20,000
TOTAL FINES AND FORFEITURES				**1,317,841**	**1,274,000**	**1,274,000**	**1,266,800**

GENERAL FUND REVENUES

Account Number			Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
INVESTMENT INCOME							
100	361000		INTEREST REVENUES	397,362	225,000	225,000	285,000
100	361050		INTEREST REVENUE-INVESTMENTS	721,708	689,000	689,000	611,929
100	361100		INTEREST REVENUES-LEASES	44,104	-	-	-
100	363000		UNREALIZED GAIN OR LOSS INVEST	332,952	-	-	-
TOTAL INVESTMENT INCOME				**1,496,126**	**914,000**	**914,000**	**896,929**
CONTRIBUTIONS							
100	370002		CONTRIBUTIONS-SR CENTER	-	-	800	-
100	370004		CONTRIBUTIONS-RECREATION	13,382	6,000	6,000	-
100	370010		CONTRIBUTIONS-VARIOUS	14,917	-	-	-
100	370013		CONTRIBUTIONS-ANIMAL CONTROL	1,500	750	2,060	-
TOTAL CONTRIBUTIONS				**29,799**	**6,750**	**8,860**	**-**
MISCELLANEOUS							
100	381001		LEASE REVENUE-USDA	74,488	-	-	-
100	381001	112	LEASE REVENUE-USDA	4,918	-	-	-
100	381001	118	LEASE REVENUE-USDA	1,900	-	-	-
100	382002		RENT-CELL TOWER	1,230	41,428	41,428	41,750
100	382004		RENT-DFACS BUILDING	316,012	316,000	316,000	316,000
100	382006		RENT-AG	3,996	89,196	89,196	94,200
100	382007		RENT-SIGN	3,000	3,000	3,000	3,000
100	382008		RENT-FOREMOST BUILDING	7,342	12,360	12,360	-
100	389002		TELEPHONE COMMISSIONS-SHERIFF	74,803	72,000	72,000	25,000
100	389003		COMMISSARY COMMISSIONS-JAIL	104,866	105,000	105,000	101,400
100	389099		MISCELLANEOUS	65,164	13,000	13,000	65,000
TOTAL MISCELLANEOUS				**657,719**	**651,984**	**651,984**	**646,350**
OTHER FINANCING SOURCES							
100	391002		OPER. TRANS FROM ROAD PROJECT	1,965,083	2,350,059	2,389,059	2,151,374
100	391003		OPER. TRANSFER IN-JAIL MAINT FUND	110,000	118,720	118,720	129,406
100	391005		OPERATING TRANS IN-LANDFILL EN	75,000	75,000	75,000	75,000
100	391007		TRANSFER IN - LAW LIBRARY	-	-	-	59,837
100	391100		OPERATING TRANSFERS IN-OTHER	1,200	2,000	2,000	2,000
100	391101		TRANSF IN - CLERK'S IMAGE FUND	-	-	-	118,000
100	391102		TRANSFER IN - FLOST	-	-	-	4,035,236
100	392100		SALE OF GENERAL FIXED ASSETS	27,090	60,000	60,000	45,000
100	392200		COMPENSATION FOR LOSS OF GFA	42,750	20,000	20,000	20,000
100	393550	119	PROCEEDS FROM SUBSCRIPTIONS	145,111	-	-	-
TOTAL OTHER FINANCING SOURCES				**2,366,234**	**2,625,779**	**2,664,779**	**6,635,853**
USE OF RESERVES							
100	391999		TRANSFER IN - FUND BALANCE	-	-	2,060,658	-
TOTAL USE OF RESERVES				**-**	**-**	**2,060,658**	**-**
TOTAL GENERAL FUND REVENUES				**$ 67,344,037**	**$ 48,512,287**	**$ 50,934,720**	**$ 52,814,496**

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES

GENERAL FUND

Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
Non-Departmental	$ 5,568,789	$ 5,997,937	$ 5,848,413	$ 5,128,622
Bd. of County Commissioners	323,867	286,357	302,117	354,486
County Clerk	132,489	138,771	140,713	164,332
Human Resources	396,763	401,877	406,216	447,550
Probate Court	782,497	730,531	758,824	846,461
Juvenile Court	760,281	859,117	863,591	916,496
Superior Court	419,873	413,122	413,122	432,188
Magistrate Court	726,792	782,669	788,994	842,562
Clerk of Superior Court	967,353	1,063,340	1,071,752	1,176,722
District Attorney	655,250	754,430	759,457	824,189
Finance Department	877,040	918,376	930,724	1,030,762
Information Technology Dept.	794,504	636,590	641,207	646,534
County Administrator	480,063	480,865	488,548	522,612
Bd. of Election & Voter Reg.	314,373	384,821	387,741	356,079
Tax Commissioner	1,184,245	1,210,512	1,218,492	1,373,525
Tax Assessor	1,116,115	1,069,746	1,099,765	1,258,550
Extension Service	149,086	186,653	187,493	202,590
Coroner	124,632	147,102	149,602	187,705
Buildings & Grounds Dept.	1,283,417	1,107,500	1,112,353	1,249,508
Sheriff's Office	9,826,901	10,162,357	10,466,084	11,532,887
County Jail	6,437,802	7,014,773	7,136,856	7,534,555
Emergency Management	356,310	391,839	410,696	451,491
Building Inspection Dept.	399,713	416,231	507,268	480,381
Planning and Zoning Comm.	7,972	8,984	8,984	14,049
Ag Service Center & Livestock	40,868	32,050	32,050	31,550
Animal Control	510,060	547,932	554,550	512,951
Code Compliance	223,629	224,853	220,275	250,467
Public Works Department	23,831,862	6,938,791	8,761,584	8,462,212
Fleet Management	584,324	599,734	608,485	631,398
Public Defenders Office	425,377	453,360	453,360	448,898
Historic Preservation Comm.	2,633	6,668	6,668	6,683
Planning & Development Dept.	135,637	136,904	127,357	112,064
Senior Citizens Center	147,375	155,723	158,160	177,234
Battlefield Parks	44,171	45,326	42,826	48,444
Salacoa Creek Park	206,697	210,365	211,074	221,103
Parks & Recreation Dept.	1,375,810	1,348,761	1,358,499	1,827,262
Community Event Center	-	-	53,500	328,477
TOTAL DEPARTMENTAL	**61,614,570**	**46,264,967**	**48,687,400**	**51,033,579**

GENERAL FUND EXPENDITURES

Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
OUTSIDE AGENCIES				
Health Department	405,262	405,262	405,262	409,030
School Nurse Program	68,250	68,250	68,250	68,250
Georgia State Patrol	-	-	-	2,408
Meals on Wheels	3,300	3,300	3,300	3,300
DFACS	44,563	44,563	44,563	49,606
Calhoun Recreation	500,000	500,000	500,000	500,000
Arts Council	5,000	5,000	5,000	5,000
Fair Association	5,450	5,450	5,450	5,450
Library	317,920	330,637	330,637	340,110
Georgia Forestry Commission	10,842	10,842	10,842	10,842
Airport Authority	272,917	653,547	653,547	181,250
VAC	9,919	9,919	9,919	11,612
Prevent Child Abuse GC, Inc.	5,000	5,000	5,000	5,854
Winners Club	4,550	4,550	4,550	5,327
G. Chambers Resource Ctr.	11,000	11,000	11,000	12,878
5311 Transportation Program	144,833	190,000	190,000	170,000
TOTAL OUTSIDE AGENCIES	**1,808,806**	**2,247,320**	**2,247,320**	**1,780,917**
TOTAL GENERAL FUND EXP.	**63,423,375**	**48,512,287**	**50,934,720**	**52,814,496**
CHANGE IN NET POSITION	**$ 3,920,662**	**$ -**	**$ -**	**$ -**

NON-DEPARTMENTAL

DEPARTMENT PROFILE

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



Gordon County Courthouse

NON-DEPARTMENTAL

Account Number			Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
CHARGES FOR SERVICES							
100100	341750		INDIRECT COST ALLOC. REVENUE	$ -	$ -	$ -	$ (304,329)
TOTAL CHARGES FOR SERVICES				**-**	**-**	**-**	**(304,329)**
PERSONAL SERVICES							
100100	512100		GROUP INSURANCE	105,454	80,069	80,069	186,255
100100	512600		UNEMPLOYMENT INSURANCE	-	10,000	10,000	10,000
100100	512700		WORKERS COMPENSATION	320,016	315,000	315,000	-
TOTAL PERSONAL SERVICES				**425,470**	**405,069**	**405,069**	**196,255**
PURCHASED SERVICES							
100100	521208		CONTINGENCY	28,000	259,189	113,197	-
100100	521210		CONSULTING	20,291	140,000	140,000	90,000
100100	523100		PROPERTY AND LIABILITY INSURANCE	628,075	675,000	675,000	-
100100	523210		COMM.-INTERNET	110,351	118,000	118,000	108,000
100100	523220		POSTAGE	364	400	400	-
100100	523670		BANK TRANSACTION FEES	4,714	2,400	2,400	5,500
TOTAL PURCHASED SERVICES				**791,795**	**1,194,989**	**1,048,997**	**203,500**
SUPPLIES							
100100	531604		SUBSCRIPTION SOFTWARE	38,407	76,588	76,588	100,329
100100	531700		OTHER SUPPLIES	40	500	500	500
TOTAL SUPPLIES				**38,447**	**77,088**	**77,088**	**100,829**
DEPRECIATION & AMORTIZATION							
100100	562001		AMORTIZATION - INVESTMENTS	(115,292)	(129,664)	(129,664)	(109,545)
TOTAL DEPRECIATION & AMORTIZATION				**(115,292)**	**(129,664)**	**(129,664)**	**(109,545)**
OTHER COSTS							
100100	572130		EXCISE TAX PAYMENTS	278,259	300,000	300,000	310,000
100100	573000		CLAIMS & JUDGMENTS	-	10,000	10,000	10,000
100100	574001		INDIGENT FUNERAL	13,500	15,000	15,000	22,000
100100	579999		CONTINGENCY	-	-	-	303,669
TOTAL OTHER COSTS				**291,759**	**325,000**	**325,000**	**645,669**
DEBT SERVICE							
100100	581204	115	PRINCIPAL- CAPITAL LEASE	48,476	-	-	-
100100	581210		PRINCIPAL-DFACS	261,303	279,060	279,060	293,106
100100	581211		PRINCIPAL-2015 REVENUE BOND	100,000	105,000	105,000	120,000
100100	582204	115	INTEREST- CAPITAL LEASE	1,204	-	-	-
100100	582210		INTEREST-DFACS	45,261	31,864	31,864	17,822
100100	582211		INTEREST-2015 REVENUE BOND	14,125	11,809	11,809	9,266
TOTAL DEBT SERVICE				**470,369**	**427,733**	**427,733**	**440,194**

NON-DEPARTMENTAL

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
TRANSFERS OUT						
100100	611012	E-911 FUND	1,003,551	1,085,536	1,085,536	1,264,471
100100	611015	FIRE FUND	2,513,164	2,464,124	2,460,592	2,538,749
100100	611030	CRIME VICTIMS ASSISTANCE FUND	110,552	112,875	112,875	114,141
100100	611032	DRUG ABUSE TREATMENT FUND	38,975	35,187	35,187	38,688
TOTAL TRANSFERS OUT			**3,666,242**	**3,697,722**	**3,694,190**	**3,956,049**
TOTAL NON-DEPARTMENTAL			**$ 5,568,789**	**$ 5,997,937**	**$ 5,848,413**	**$ 5,128,622**

BOARD OF COUNTY COMMISSIONERS

DEPARTMENT PROFILE

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



Gordon County Board of Commissioners

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

BOARD OF COUNTY COMMISSIONERS

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
400 511900	OTHER PAY	$ 86,563	$ 90,237	$ 90,237	$ 91,437
400 512100	GROUP INSURANCE	141,676	97,191	97,191	156,752
400 512200	FICA CONTRIBUTIONS	6,084	6,904	6,904	6,995
400 512400	RETIREMENT CONTRIBUTIONS	691	1,425	3,456	3,200
400 512700	WORKERS COMPENSATION	-	-	-	1,243
TOTAL PERSONAL SERVICES		**235,015**	**195,757**	**197,788**	**259,627**
PURCHASED SERVICES					
400 521307	OTHER TECHNICAL SERVICES	-	-	7,500	-
400 523100	PROPERTY AND LIABILITY	-	-	-	4,216
400 523201	COMM.-TELEPHONE	3,620	3,200	3,200	2,950
400 523220	COMM.-POSTAGE	-	50	50	50
400 523300	ADVERTISING	3,183	3,500	3,500	3,000
400 523400	PRINTING AND BINDING	-	600	600	500
400 523500	TRAVEL	8,999	12,000	18,229	12,000
400 523601	DUES	57,917	55,000	55,000	55,000
400 523700	EDUCATION AND TRAINING	7,773	11,000	11,000	10,000
TOTAL PURCHASED SERVICES		**81,492**	**85,350**	**99,079**	**87,716**
SUPPLIES					
400 531101	OFFICE SUPPLIES	173	150	150	150
400 531110	OPERATIONAL SUPPLIES	69	400	400	400
400 531270	GASOLINE/DIESEL	-	400	400	560
400 531300	FOOD	1,531	2,000	2,000	-
400 531400	BOOKS AND PERIODICALS	51	100	100	100
400 531600	SMALL EQUIPMENT	4,282	300	300	300
400 531604	SUBSCRIPTION SOFTWARE	900	900	900	900
400 531700	OTHER SUPPLIES	354	1,000	1,000	1,000
TOTAL SUPPLIES		**7,360**	**5,250**	**5,250**	**3,410**
INTERFUND/ DEPT CHARGES					
400 551101	INDIRECT COST ALLOCATION	-	-	-	3,733
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**3,733**
TOTAL BOARD OF COUNTY COMMISSIONERS		**$ 323,867**	**$ 286,357**	**$ 302,117**	**$ 354,486**

COUNTY CLERK

DEPARTMENT PROFILE

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



Hollis Barton, County Clerk

COUNTY CLERK

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
402 511100	REGULAR EMPLOYEES SALARIES	$ 80,692	$ 85,899	$ 85,899	$ 89,334
402 512100	GROUP INSURANCE	34,820	32,397	32,397	39,188
402 512200	FICA CONTRIBUTIONS	6,017	6,571	6,571	6,834
402 512400	RETIREMENT CONTRIBUTIONS	1,224	1,374	3,316	3,127
402 512700	WORKERS COMPENSATION	-	-	-	125
TOTAL PERSONAL SERVICES		**122,753**	**126,241**	**128,183**	**138,608**
PURCHASED SERVICES					
402 522320	RENTAL OF EQUIPMENT & VEHICLES	121	150	150	150
402 523100	PROPERTY AND LIABILITY	-	-	-	4,456
402 523201	COMM.-TELEPHONE	649	720	720	720
402 523220	COMM.-POSTAGE	42	100	95	95
402 523400	PRINTING AND BINDING	-	400	400	400
402 523500	TRAVEL	762	1,500	1,500	1,500
402 523601	DUES	40	45	50	450
402 523700	EDUCATION AND TRAINING	920	1,500	1,321	1,500
TOTAL PURCHASED SERVICES		**2,535**	**4,415**	**4,236**	**9,271**
SUPPLIES					
402 531101	OFFICE SUPPLIES	607	600	600	500
402 531104	PRINTER SUPPLIES	-	100	100	200
402 531110	OPERATIONAL SUPPLIES	-	100	70	70
402 531600	SMALL EQUIPMENT	370	200	200	200
402 531604	SUBSCRIPTION SOFTWARE	6,139	7,100	7,279	14,691
402 531700	OTHER SUPPLIES	86	15	45	45
TOTAL SUPPLIES		**7,202**	**8,115**	**8,294**	**15,706**
INTERFUND/ DEPT CHARGES					
402 551101	INDIRECT COST ALLOCATION	-	-	-	747
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**747**
TOTAL COUNTY CLERK		**$ 132,489**	**$ 138,771**	**$ 140,713**	**$ 164,332**

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
403 511100	REGULAR EMPLOYEES SALARIES	$ 191,640	$ 186,371	$ 186,371	$ 193,702
403 512100	GROUP INSURANCE	49,491	46,440	46,440	78,376
403 512200	FICA CONTRIBUTIONS	14,496	14,259	14,259	14,825
403 512400	RETIREMENT CONTRIBUTIONS	2,916	2,982	7,321	6,780
403 512700	WORKERS COMPENSATION	-	-	-	271
TOTAL PERSONAL SERVICES		**258,544**	**250,052**	**254,391**	**293,954**
PURCHASED SERVICES					
403 521307	OTHER TECHNICAL SERVICES	10,066	8,500	8,500	8,500
403 522320	RENTAL OF EQUIPMENT & VEHICLES	185	200	200	200
403 523100	PROPERTY AND LIABILITY	-	-	-	793
403 523201	COMM.-TELEPHONE	1,154	1,175	1,175	1,175
403 523220	COMM.-POSTAGE	1	50	50	35
403 523300	ADVERTISING	220	-	-	-
403 523500	TRAVEL	1	1,500	1,500	1,750
403 523601	DUES	1,315	250	250	250
403 523700	EDUCATION AND TRAINING	575	1,500	1,500	1,500
TOTAL PURCHASED SERVICES		**13,518**	**13,175**	**13,175**	**14,203**
SUPPLIES					
403 531101	OFFICE SUPPLIES	79	500	500	500
403 531104	PRINTER SUPPLIES	-	100	100	100
403 531110	OPERATIONAL SUPPLIES	26	300	300	150
403 531600	SMALL EQUIPMENT	3,731	500	500	-
403 531604	SUBSCRIPTION SOFTWARE	120,415	137,000	137,000	137,000
403 531700	OTHER SUPPLIES	450	250	250	150
TOTAL SUPPLIES		**124,701**	**138,650**	**138,650**	**137,900**
INTERFUND/ DEPT CHARGES					
403 551101	INDIRECT COST ALLOCATION	-	-	-	1,493
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**1,493**
TOTAL HUMAN RESOURCES/RISK MANAGEMENT		**$ 396,763**	**$ 401,877**	**$ 406,216**	**$ 447,550**

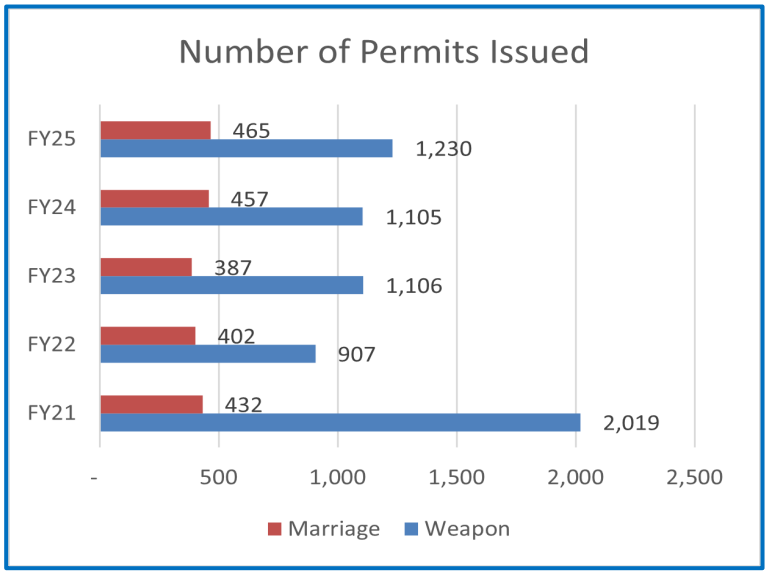
PROBATE COURT

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, 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.



Richie Parker, Probate Judge



PROBATE COURT

Account Number			Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES							
404	511100		REGULAR EMPLOYEES SALARIES	$ 419,425	$ 443,994	$ 443,994	$ 456,435
404	512100		GROUP INSURANCE	195,465	157,674	157,674	212,927
404	512200		FICA CONTRIBUTIONS	31,225	33,962	33,962	34,921
404	512400		RETIREMENT CONTRIBUTIONS	4,167	4,351	10,644	9,908
404	512700		WORKERS COMPENSATION	-	-	-	648
TOTAL PERSONAL SERVICES				**650,282**	**639,981**	**646,274**	**714,839**
PURCHASED SERVICES							
404	521205		LEGAL	49,327	50,000	72,000	72,000
404	521302		INTERPRETING	2,000	1,800	2,800	3,000
404	521307	36	OTHER TECHNICAL SERVICES	50,000	8,000	7,000	8,000
404	522320		RENTAL OF EQUIPMENT & VEHICLES	561	570	570	600
404	523100		PROPERTY AND LIABILITY	-	-	-	8,367
404	523201		COMM.-TELEPHONE	200	250	250	250
404	523210		COMM-INTERNET	98	107	107	110
404	523220		COMM.-POSTAGE	4,302	5,000	4,420	7,000
404	523400		PRINTING AND BINDING	-	-	589	-
404	523500		TRAVEL	4,598	5,200	4,761	5,150
404	523601		DUES	575	625	625	625
404	523700		EDUCATION AND TRAINING	2,924	3,000	3,000	3,000
TOTAL PURCHASED SERVICES				**114,585**	**74,552**	**96,122**	**108,102**
SUPPLIES							
404	531101		OFFICE SUPPLIES	2,717	2,500	2,975	4,000
404	531104		PRINTER SUPPLIES	2,196	2,800	1,573	2,000
404	531110		OPERATIONAL SUPPLIES	102	300	777	1,000
404	531600		SMALL EQUIPMENT	2,433	500	579	500
404	531603		SMALL EQUIPMENT-COMPUTER	5,072	5,075	5,075	5,075
404	531604		SUBSCRIPTION SOFTWARE	4,322	4,323	4,919	4,919
404	531700		OTHER SUPPLIES	788	500	530	800
TOTAL SUPPLIES				**17,630**	**15,998**	**16,428**	**18,294**
INTERFUND/ DEPT CHARGES							
404	551101		INDIRECT COST ALLOCATION	-	-	-	5,226
TOTAL INTERFUND/ DEPT CHARGES				-	-	-	5,226
TOTAL PROBATE COURT				**$ 782,497**	**$ 730,531**	**$ 758,824**	**$ 846,461**

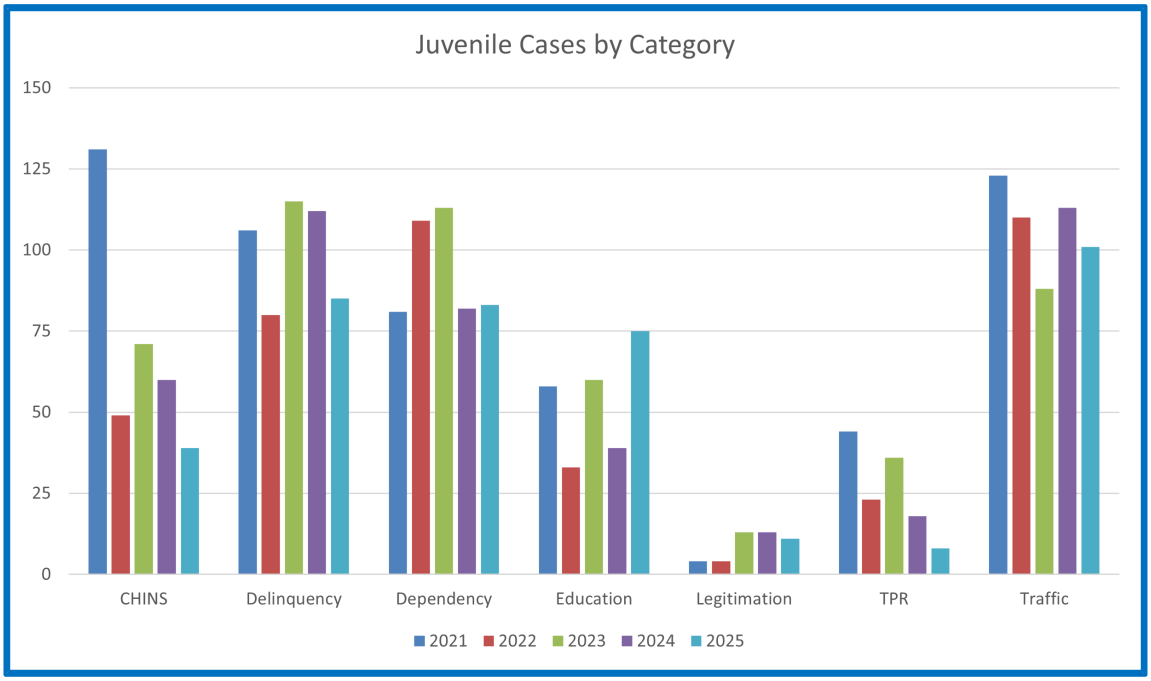
JUVENILE COURT

DEPARTMENT PROFILE

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



Lorie Moss, Juvenile Court Judge



JUVENILE COURT

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES						
405	511100	REGULAR EMPLOYEES SALARIES	$ 379,567	$ 390,808	$ 390,808	$ 410,581
405	512100	GROUP INSURANCE	103,703	161,986	161,986	95,363
405	512200	FICA CONTRIBUTIONS	28,694	29,860	29,860	31,428
405	512400	RETIREMENT CONTRIBUTIONS	3,327	2,983	7,457	6,732
405	512700	WORKERS COMPENSATION	-	-	-	1,373
TOTAL PERSONAL SERVICES			**515,291**	**585,637**	**590,111**	**545,477**
PURCHASED SERVICES						
405	521206	ATTORNEY-INDIGENT	116,879	145,000	145,000	145,000
405	521301	COURT REPORTING	380	1,500	1,500	1,500
405	521302	INTERPRETING	5,417	5,400	5,400	6,000
405	522110	DISPOSAL	580	-	-	-
405	522230	R&M-MACHINERY	163	-	-	-
405	522250	R&M-VEHICLES	4	100	100	100
405	522320	RENTAL OF EQUIPMENT & VEHICLES	728	900	900	500
405	523100	PROPERTY AND LIABILITY	-	-	-	6,589
405	523201	COMM.-TELEPHONE	3,250	3,500	3,500	3,500
405	523210	COMM-INTERNET	2,050	2,200	2,200	2,200
405	523213	TELEVISION	90	140	140	-
405	523220	COMM.-POSTAGE	1,537	2,000	2,000	2,000
405	523300	ADVERTISING	500	500	500	500
405	523400	PRINTING AND BINDING	90	200	200	200
405	523500	TRAVEL	2,804	2,800	2,800	4,200
405	523601	DUES	1,194	1,400	1,400	1,400
405	523602	WITNESS FEES	-	500	500	500
405	523670	BANK TRANSACTION FEES	20	-	-	50
405	523700	EDUCATION AND TRAINING	1,955	3,000	3,000	3,000
405	523901	CONTRACT LABOR-CASA	-	-	-	40,000
405	523902	CONTRACT LABOR-GENERAL	57,000	57,000	57,000	57,000
405	523905	CONTRACT LABOR-JUDGE PRO TEMP	21,988	22,000	22,000	22,000
TOTAL PURCHASED SERVICES			**216,628**	**248,140**	**248,140**	**296,239**
SUPPLIES						
405	531101	OFFICE SUPPLIES	2,793	3,000	3,000	3,000
405	531104	PRINTER SUPPLIES	328	200	200	200
405	531105	R&M BLDG SUPPLIES	72	-	-	-
405	531110	OPERATIONAL SUPPLIES	355	900	900	500
405	531140	JANITORIAL SUPPLIES	148	140	140	200
405	531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	100	100	100
405	531210	WATER/SEWER	715	850	850	850
405	531220	NATURAL GAS	576	650	650	650
405	531230	ELECTRICITY	12,858	12,500	12,500	12,500
405	531270	GASOLINE/DIESEL	367	400	400	560
405	531400	BOOKS AND PERIODICALS	1,168	1,200	1,200	1,200
405	531600	SMALL EQUIPMENT	885	800	800	940
405	531603	SMALL EQUIPMENT-COMPUTERS	6,893	2,500	2,500	2,500
405	531604	SUBSCRIPTION SOFTWARE	773	1,300	1,300	1,300
405	531700	OTHER SUPPLIES	431	800	800	800
TOTAL SUPPLIES			**28,361**	**25,340**	**25,340**	**25,300**

JUVENILE COURT

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
CAPITAL OUTLAY					
405	541300 C.O.-BUILDINGS	-	-	-	45,000
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**45,000**
INTERFUND/ DEPT CHARGES					
405	551101 INDIRECT COST ALLOCATION	-	-	-	4,480
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**4,480**
TOTAL JUVENILE COURT		**$ 760,281**	**$ 859,117**	**$ 863,591**	**$ 916,496**

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
406 511100	REGULAR EMPLOYEES SALARIES	$ 185,393	$ 134,728	$ 134,728	$ 140,975
406 511900	OTHER PAY	38,048	63,392	63,392	59,962
406 512102	NON COUNTY HEALTH INS	36,268	45,000	45,000	52,000
406 512200	FICA CONTRIBUTIONS	17,093	15,148	15,148	15,441
406 512400	RETIREMENT CONTRIBUTIONS	24,294	24,319	24,319	22,728
406 512700	WORKERS COMPENSATION	-	-	-	140
TOTAL PERSONAL SERVICES		**301,097**	**282,587**	**282,587**	**291,246**
PURCHASED SERVICES					
406 521301	COURT REPORTING	4,688	9,000	9,000	9,000
406 521302	INTERPRETING	11,112	10,000	10,000	15,000
406 522210	R&M-BUILDINGS	2,860	-	-	-
406 522230	R&M-MACHINERY	946	1,000	2,000	1,000
406 522320	RENTAL OF EQUIPMENT AND VEHICLES	1,893	2,000	2,000	1,500
406 522321	COURT REPORTING EQUIP & RENTAL	1,205	3,000	3,000	3,000
406 523100	PROPERTY AND LIABILITY	-	-	-	12,720
406 523201	COMM.-TELEPHONE	679	785	785	785
406 523220	COMM.-POSTAGE	22	350	350	150
406 523300	ADVERTISING	115	100	100	100
406 523601	DUES	606	1,000	1,000	1,000
406 523602	WITNESS FEES	195	1,000	1,000	1,000
406 523611	GRAND JURY FEES	18,360	16,000	16,000	16,000
406 523612	TRAVERSE JURY FEES	65,960	60,000	60,000	60,000
406 523700	EDUCATION AND TRAINING	-	10,000	9,000	2,000
TOTAL PURCHASED SERVICES		**108,643**	**114,235**	**114,235**	**123,255**
SUPPLIES					
406 531101	OFFICE SUPPLIES	512	1,800	1,800	1,000
406 531102	OFFICE SUPPLIES-COURT REPORTER	349	1,000	1,000	500
406 531104	PRINTER SUPPLIES	709	1,200	1,200	1,200
406 531110	OPERATIONAL SUPPLIES	82	1,500	1,500	800
406 531600	SMALL EQUIPMENT	-	2,000	2,000	2,000
406 531604	SUBSCRIPTION SOFTWARE	8,220	8,300	8,300	8,700
406 531700	OTHER SUPPLIES	261	500	500	500
TOTAL SUPPLIES		**10,133**	**16,300**	**16,300**	**14,700**
INTERFUND/ DEPT CHARGES					
406 551101	INDIRECT COST ALLOCATION	-	-	-	2,987
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**2,987**
TOTAL SUPERIOR COURT		**$ 419,873**	**$ 413,122**	**$ 413,122**	**$ 432,188**

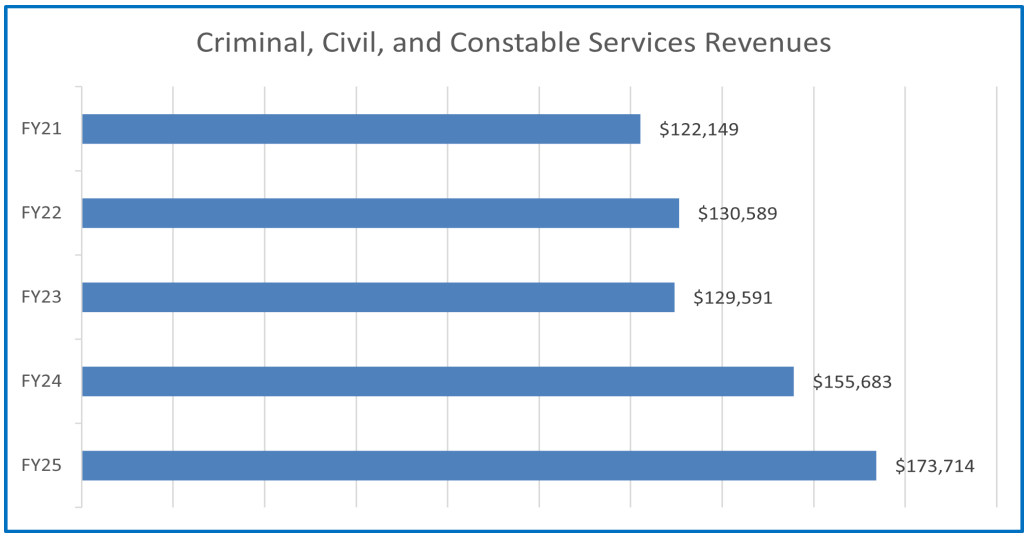
MAGISTRATE COURT

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 through December and starting January 1, 2027 up to $25,000), 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. First 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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
407 511100	REGULAR EMPLOYEES SALARIES	$ 426,756	$ 460,302	$ 460,302	$ 484,338
407 511300	OVERTIME	1,035	1,050	1,050	1,040
407 511900	OTHER PAY	8,800	15,400	15,400	15,400
407 512100	GROUP INSURANCE	183,639	194,383	194,383	212,927
407 512200	FICA CONTRIBUTIONS	32,647	36,467	36,467	38,310
407 512400	RETIREMENT CONTRIBUTIONS	4,272	4,447	10,772	10,498
407 512700	WORKERS COMPENSATION	-	-	-	2,195
TOTAL PERSONAL SERVICES		**657,150**	**712,049**	**718,374**	**764,708**
PURCHASED SERVICES					
407 521205	LEGAL	8,000	9,000	9,000	-
407 521301	COURT REPORTING	200	-	-	-
407 521302	INTERPRETING	735	1,500	2,000	2,600
407 522210	R&M- BUILDINGS	-	-	380	-
407 522250	R&M-VEHICLES	1,015	1,000	1,000	1,000
407 522320	RENTAL OF EQUIPMENT & VEHICLES	2,406	2,900	2,220	2,520
407 523100	PROPERTY AND LIABILITY	-	-	-	10,776
407 523201	COMM.-TELEPHONE	3,680	3,900	3,900	3,280
407 523210	COMM-INTERNET	207	200	200	225
407 523220	COMM.-POSTAGE	5,568	4,950	4,950	6,000
407 523300	ADVERTISING	-	500	500	-
407 523400	PRINTING AND BINDING	1,991	750	1,028	1,500
407 523500	TRAVEL	3,298	4,600	4,400	4,600
407 523601	DUES	782	700	700	520
407 523700	EDUCATION AND TRAINING	5,144	4,000	4,000	4,000
TOTAL PURCHASED SERVICES		**33,027**	**34,000**	**34,278**	**37,021**
SUPPLIES					
407 531101	OFFICE SUPPLIES	3,244	6,000	4,937	5,000
407 531104	PRINTER SUPPLIES	1,366	1,000	1,000	1,000
407 531110	OPERATIONAL SUPPLIES	726	395	395	400
407 531270	GASOLINE/DIESEL	4,453	5,800	5,450	7,700
407 531400	BOOKS AND PERIODICALS	-	450	450	-
407 531600	SMALL EQUIPMENT	7,917	3,000	2,269	4,000
407 531603	SMALL EQUIPMENT-COMPUTERS	4,254	9,500	10,231	4,000
407 531604	SUBSCRIPTION SOFTWARE	8,180	7,200	7,200	8,040
407 531700	OTHER SUPPLIES	3,846	1,000	2,135	1,500
407 531701	UNIFORMS	1,184	2,275	2,275	2,100
407 531703	SPECIAL GEAR	1,443	-	-	-
TOTAL SUPPLIES		**36,615**	**36,620**	**36,342**	**33,740**
INTERFUND/ DEPT CHARGES					
407 551101	INDIRECT COST ALLOCATION	-	-	-	7,093.00
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**7,093.00**
TOTAL MAGISTRATE COURT		**$ 726,792**	**$ 782,669**	**$ 788,994**	**$ 842,562**

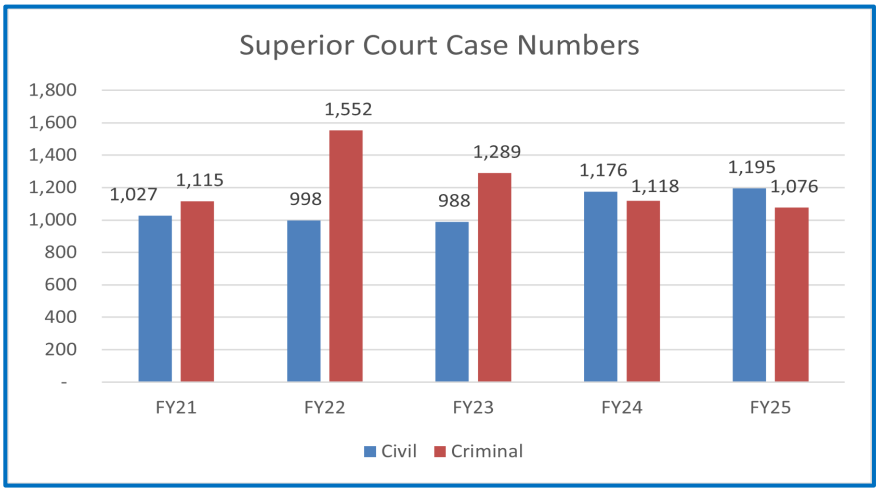
CLERK OF SUPERIOR COURT

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
408 511100	REGULAR EMPLOYEES SALARIES	$ 507,278	$ 556,869	$ 556,869	$ 574,463
408 512100	GROUP INSURANCE	213,877	254,866	254,866	330,491
408 512200	FICA CONTRIBUTIONS	37,851	42,921	42,921	43,946
408 512400	RETIREMENT CONTRIBUTIONS	6,433	7,254	15,666	14,376
408 512700	WORKERS COMPENSATION	-	-	-	832
TOTAL PERSONAL SERVICES		**765,440**	**861,910**	**870,322**	**964,108**
PURCHASED SERVICES					
408 521101	PROFESSIONAL SERVICES	54,081	-	-	-
408 522320	RENTAL OF EQUIPMENT & VEHICLES	242	750	750	750
408 523100	PROPERTY AND LIABILITY	-	-	-	9,226
408 523201	COMM.-TELEPHONE	200	300	300	300
408 523210	COMM-INTERNET	118	120	120	120
408 523220	COMM.-POSTAGE	9,946	12,000	12,000	11,500
408 523220-35	COMM.-POSTAGE - BOE	315	700	700	1,000
408 523300	ADVERTISING	535	400	400	400
408 523300-35	ADVERTISING - BOE	115	200	200	200
408 523400	PRINTING AND BINDING	9,637	9,000	9,000	9,000
408 523400-35	PRINTING AND BINDING - BOE	-	300	300	300
408 523500	TRAVEL	6,194	6,000	6,000	6,000
408 523500-35	TRAVEL - BOE	780	2,000	2,000	1,000
408 523601	DUES	1,175	1,325	1,325	1,325
408 523700	EDUCATION AND TRAINING	1,300	2,500	2,500	2,000
408 523700-35	EDUCATION AND TRAINING - BOE	895	1,000	1,000	1,000
TOTAL PURCHASED SERVICES		**85,533**	**36,595**	**36,595**	**44,121**
SUPPLIES					
408 531101	OFFICE SUPPLIES	6,040	6,000	3,300	4,000
408 531101-35	OFFICE SUPPLIES - BOE	-	300	300	300
408 531104	PRINTER SUPPLIES	6,966	6,000	8,000	6,000
408 531110	OPERATIONAL SUPPLIES	262	300	800	500
408 531400	BOOKS AND PERIODICALS	8,970	10,500	10,500	9,500
408 531600	SMALL EQUIPMENT	2,547	2,500	2,500	2,500
408 531604	SUBSCRIPTION SOFTWARE	83,375	138,235	137,735	137,100
408 531700	OTHER SUPPLIES	8,220	1,000	1,700	1,500
TOTAL SUPPLIES		**116,380**	**164,835**	**164,835**	**161,400**
INTERFUND/ DEPT CHARGES					
408 551101	INDIRECT COST ALLOCATION	-	-	-	7,093
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**7,093**
TOTAL CLERK OF SUPERIOR COURT		**$ 967,353**	**$ 1,063,340**	**$ 1,071,752**	**$ 1,176,722**

DISTRICT ATTORNEY

DEPARTMENT PROFILE

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



Erle J. Newton, III, District Attorney

DISTRICT ATTORNEY

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
409 511100	REGULAR EMPLOYEES SALARIES	$ 254,855	$ 228,187	$ 228,187	$ 238,892
409 511900	OTHER PAY	150,837	220,842	220,842	238,752
409 512100	GROUP INSURANCE	93,136	129,589	129,589	134,551
409 512102	NON COUNTY HEALTH INSURANCE	39,479	42,516	42,516	29,708
409 512200	FICA CONTRIBUTIONS	32,206	34,821	34,821	35,955
409 512400	RETIREMENT CONTRIBUTIONS	2,676	3,593	8,620	8,268
409 512401	NON COUNTY RETIREMENT	35,586	45,448	45,448	43,934
409 512700	WORKERS COMPENSATION	-	-	-	1,546
TOTAL PERSONAL SERVICES		**608,774**	**704,996**	**710,023**	**731,606**
PURCHASED SERVICES					
409 521301	COURT REPORTING	180	300	300	300
409 522250	R&M-VEHICLES	180	300	300	300
409 522320	RENTAL OF EQUIPMENT & VEHICLES	2,805	3,700	1,702	3,500
409 523100	PROPERTY AND LIABILITY	-	-	-	8,765
409 523201	COMM.-TELEPHONE	4,677	4,900	4,900	4,900
409 523210	COMM.-INTERNET	134	134	134	150
409 523220	COMM.-POSTAGE	1,647	2,500	2,500	2,500
409 523300	ADVERTISING	855	500	500	500
409 523400	PRINTING AND BINDING	3,369	4,500	4,500	4,500
409 523500	TRAVEL	3,389	4,000	6,463	5,000
409 523601	DUES	1,220	1,500	1,500	2,250
409 523603	EXPERT WITNESS FEES	3,750	-	-	-
409 523670	BANK TRANSACTION FEES	28	-	-	125
409 523700	EDUCATION AND TRAINING	450	2,000	2,000	2,000
TOTAL PURCHASED SERVICES		**22,684**	**24,334**	**24,799**	**34,790**
SUPPLIES					
409 531101	OFFICE SUPPLIES	4,444	5,800	5,800	5,800
409 531104	PRINTER SUPPLIES	1,846	1,500	1,500	1,500
409 531110	OPERATIONAL SUPPLIES	537	500	660	1,000
409 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	400	400	400
409 531270	GASOLINE/DIESEL	3,211	3,000	3,000	7,700
409 531400	BOOKS AND PERIODICALS	2,287	1,900	1,900	1,900
409 531600	SMALL EQUIPMENT	6,280	5,800	5,175	5,640
409 531603	SMALL EQUIPMENT-COMPUTERS	4,437	5,200	5,200	28,000
409 531700	OTHER SUPPLIES	751	1,000	1,000	1,000
TOTAL SUPPLIES		**23,793**	**25,100**	**24,635**	**52,940**
INTERFUND/ DEPT CHARGES					
409 551101	INDIRECT COST ALLOCATION	-	-	-	4,853
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**4,853**
TOTAL DISTRICT ATTORNEY		**$ 655,250**	**$ 754,430**	**$ 759,457**	**$ 824,189**

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
410 511100	REGULAR EMPLOYEES SALARIES	$ 502,542	$ 538,151	$ 538,151	$ 559,027
410 512100	GROUP INSURANCE	195,071	176,029	176,029	212,927
410 512200	FICA CONTRIBUTIONS	37,548	41,164	41,164	42,766
410 512400	RETIREMENT CONTRIBUTIONS	8,004	8,610	20,958	19,566
410 512700	WORKERS COMPENSATION	-	-	-	783
TOTAL PERSONAL SERVICES		**743,164**	**763,954**	**776,302**	**835,069**
PURCHASED SERVICES					
410 521202	AUDITING FEES	47,728	57,912	57,912	67,050
410 521210	CONSULTING	6,743	13,500	13,413	22,200
410 522110	DISPOSAL	1,517	2,160	2,160	2,250
410 522320	RENTAL OF EQUIPMENT & VEHICLES	334	500	500	500
410 523100	PROPERTY AND LIABILITY	-	-	-	2,347
410 523201	COMM.-TELEPHONE	1,372	1,400	1,400	1,450
410 523210	COMM.-INTERNET	778	900	900	900
410 523220	COMM.-POSTAGE	3,346	3,700	3,700	3,700
410 523300	ADVERTISING	725	800	800	800
410 523400	PRINTING AND BINDING	904	1,000	1,000	1,000
410 523500	TRAVEL	-	2,500	2,375	2,000
410 523601	DUES	1,344	2,000	2,000	2,000
410 523700	EDUCATION AND TRAINING	2,773	3,500	3,500	2,500
410 523800	LICENSES	-	100	100	-
TOTAL PURCHASED SERVICES		**67,563**	**89,972**	**89,760**	**108,697**
SUPPLIES					
410 531101	OFFICE SUPPLIES	890	1,500	1,500	1,500
410 531110	OPERATIONAL SUPPLIES	998	1,800	1,800	1,800
410 531270	GASOLINE/DIESEL	-	-	29	70
410 531400	BOOKS AND PERIODICALS	51	650	650	100
410 531600	SMALL EQUIPMENT	1,335	500	683	500
410 531603	SMALL EQUIP-COMPUTERS/SOFTWARE	3,938	3,200	3,200	4,500
410 531604	SUBSCRIPTION SOFTWARE	58,192	56,000	56,000	72,350
410 531700	OTHER SUPPLIES	911	800	800	950
TOTAL SUPPLIES		**66,314**	**64,450**	**64,662**	**81,770**
INTERFUND/ DEPT CHARGES					
410 551101	INDIRECT COST ALLOCATION	-	-	-	5,226
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**5,226**
TOTAL FINANCE DEPARTMENT		**$ 877,040**	**$ 918,376**	**$ 930,724**	**$ 1,030,762**

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES							
411	511100		REGULAR EMPLOYEES SALARIES	$ 185,542	$ 200,315	$ 200,315	$ 208,312
411	511300		OVERTIME	76	1,470	1,470	1,456
411	512100		GROUP INSURANCE	72,821	78,837	78,837	95,363
411	512200		FICA CONTRIBUTIONS	13,902	15,435	15,435	16,047
411	512400		RETIREMENT CONTRIBUTIONS	2,960	3,229	7,846	7,342
411	512700		WORKERS COMPENSATION	-	-	-	294
TOTAL PERSONAL SERVICES				**275,301**	**299,286**	**303,903**	**328,814**
PURCHASED SERVICES							
411	521210		CONSULTING	2,974	5,000	9,900	8,000
411	521307		OTHER TECHNICAL SERVICES	91	-	-	-
411	522250		R&M-VEHICLES	237	500	500	500
411	523100		PROPERTY AND LIABILITY	-	-	-	8,640
411	523201		COMM.-TELEPHONE	4,199	4,000	4,000	4,000
411	523220		COMM.-POSTAGE	20	50	50	50
411	523650		PERSONAL PROPERTY TAX FEES	405	400	400	400
411	523700		EDUCATION AND TRAINING	-	500	500	500
411	523800		LICENSES	2,865	-	-	-
TOTAL PURCHASED SERVICES				**10,792**	**10,450**	**15,350**	**22,090**
SUPPLIES							
411	531101		OFFICE SUPPLIES	47	500	500	250
411	531110		OPERATIONAL SUPPLIES	7,919	8,000	7,640	6,500
411	531150		AUTOMOTIVE/MACHINERY SUPPLIES	-	250	250	-
411	531270		GASOLINE/DIESEL	515	500	500	700
411	531600		SMALL EQUIPMENT	24,729	15,000	14,500	15,000
411	531604		SUBSCRIPTION SOFTWARE	176,877	252,000	247,600	269,002
411	531700		OTHER SUPPLIES	417	400	400	400
TOTAL SUPPLIES				**210,503**	**276,650**	**271,390**	**291,852**
CAPITAL OUTLAY							
411	543100		C.O. INTANGIBLES	145,111	-	-	-
TOTAL CAPITAL OUTLAY				**145,111**	**-**	**-**	**-**
INTERFUND/ DEPT CHARGES							
411	551101		INDIRECT COST ALLOCATION	-	-	-	3,778
TOTAL INTERFUND/ DEPT CHARGES				-	-	-	3,778
DEBT SERVICE							
411	581200		PRINCIPAL-CAPITAL LEASE-HEADER	34,230	-	-	-
411	581204	114	PRINCIPAL- CAPITAL LEASE	6,982	-	-	-
411	581204	119	PRINCIPAL- CAPITAL LEASE	56,938	-	-	-
411	581212		PRINCIPAL - VERISTOR	49,958	49,598	49,598	-
411	582200		INTEREST-CAPITAL LEASE-HEADER	1,091	-	-	-
411	582204	114	INTEREST- CAPITAL LEASE	14	-	-	-
411	582204	119	INTEREST- CAPITAL LEASE	2,978	-	-	-
411	582212		INTEREST - VERISTOR	605	606	966	-
TOTAL DEBT SERVICE				**152,797**	**50,204**	**50,564**	**-**
TOTAL INFORMATION TECHNOLOGY DEPARTMENT				**$ 794,504**	**$ 636,590**	**$ 641,207**	**$ 646,534**

COUNTY ADMINISTRATOR

DEPARTMENT PROFILE

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



James F. Ledbetter
County Administrator

COUNTY ADMINISTRATOR

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
413 511100	REGULAR EMPLOYEES SALARIES	$ 359,880	$ 370,839	$ 370,839	$ 380,293
413 511900	OTHER PAY	7,500	-	-	-
413 512100	GROUP INSURANCE	72,008	64,794	64,794	78,376
413 512200	FICA CONTRIBUTIONS	25,138	28,373	28,373	29,106
413 512400	RETIREMENT CONTRIBUTIONS	5,513	5,259	12,942	13,310
413 512700	WORKERS COMPENSATION	-	-	-	540
TOTAL PERSONAL SERVICES		**470,039**	**469,265**	**476,948**	**501,625**
PURCHASED SERVICES					
413 521205	LEGAL	80	-	-	-
413 522250	R&M-VEHICLES	283	100	100	500
413 522320	RENTAL OF EQUIPMENT & VEHICLES	339	400	400	300
413 523100	PROPERTY AND LIABILITY	-	-	-	8,273
413 523201	COMM.-TELEPHONE	1,269	1,400	1,400	1,325
413 523220	COMM.-POSTAGE	17	100	100	100
413 523500	TRAVEL	1,481	2,000	2,000	1,000
413 523601	DUES	1,009	900	900	900
413 523670	BANK TRANSACTION FEES	20	-	-	50
413 523700	EDUCATION AND TRAINING	1,863	3,000	3,000	2,000
TOTAL PURCHASED SERVICES		**6,361**	**7,900**	**7,900**	**14,448**
SUPPLIES					
413 531101	OFFICE SUPPLIES	145	500	500	350
413 531104	PRINTER SUPPLIES	-	100	100	-
413 531270	GASOLINE/DIESEL	636	900	900	700
413 531300	FOOD	-	1,000	1,000	2,400
413 531600	SMALL EQUIPMENT	2,595	1,000	1,000	500
413 531700	OTHER SUPPLIES	288	200	200	200
TOTAL SUPPLIES		**3,664**	**3,700**	**3,700**	**4,150**
INTERFUND/ DEPT CHARGES					
413 551101	INDIRECT COST ALLOCATION	-	-	-	2,389
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**2,389**
TOTAL COUNTY ADMINISTRATOR/ATTORNEY		**$ 480,063**	**$ 480,865**	**$ 488,548**	**$ 522,612**

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 conduction elections in an efficient and transparent manner.



Shea Hicks, Elections Director

BOARD OF ELECTIONS & VOTER REGISTRATION

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
414 511100	REGULAR EMPLOYEES SALARIES	$ 183,493	$ 240,775	$ 240,775	$ 198,380
414 511300	OVERTIME	5,979	4,725	4,725	1,872
414 512100	GROUP INSURANCE	71,989	64,794	64,794	78,376
414 512200	FICA CONTRIBUTIONS	14,182	18,779	18,779	15,319
414 512400	RETIREMENT CONTRIBUTIONS	1,788	2,018	4,938	4,598
414 512700	WORKERS COMPENSATION	-	-	-	278
TOTAL PERSONAL SERVICES		**277,432**	**331,091**	**334,011**	**298,823**
PURCHASED SERVICES					
414 521205	LEGAL	239	-	-	-
414 522230	R&M-MACHINERY	2,296	9,000	9,000	5,000
414 522320	RENTAL OF EQUIPMENT & VEHICLES	1,624	3,500	3,500	2,100
414 523100	PROPERTY AND LIABILITY	-	-	-	7,961
414 523201	COMM.-TELEPHONE	554	750	750	750
414 523220	COMM.-POSTAGE	7,991	10,500	15,500	10,500
414 523300	ADVERTISING	1,890	2,500	7,000	4,000
414 523400	PRINTING AND BINDING	11,653	13,000	3,500	10,000
414 523500	TRAVEL	624	2,700	3,644	3,100
414 523601	DUES	135	280	850	850
414 523700	EDUCATION AND TRAINING	-	2,600	2,600	2,300
TOTAL PURCHASED SERVICES		**27,006**	**44,830**	**46,344**	**46,561**
SUPPLIES					
414 531101	OFFICE SUPPLIES	1,450	1,500	1,500	1,500
414 531110	OPERATIONAL SUPPLIES	2,108	4,000	3,430	4,000
414 531270	GASOLINE/DIESEL	265	600	600	420
414 531600	SMALL EQUIPMENT	4,077	-	-	-
414 531603	SMALL EQUIPMENT-COMPUTERS	686	-	-	-
414 531604	SUBSCRIPTION SOFTWARE	1,117	1,300	1,300	1,535
414 531700	OTHER SUPPLIES	233	1,500	556	1,000
TOTAL SUPPLIES		**9,935**	**8,900**	**7,386**	**8,455**
INTERFUND/ DEPT CHARGES					
414 551101	INDIRECT COST ALLOCATION	-	-	-	2,240
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**2,240**
TOTAL ELECTIONS & VOTER REGISTRATION		**$ 314,373**	**$ 384,821**	**$ 387,741**	**$ 356,079**

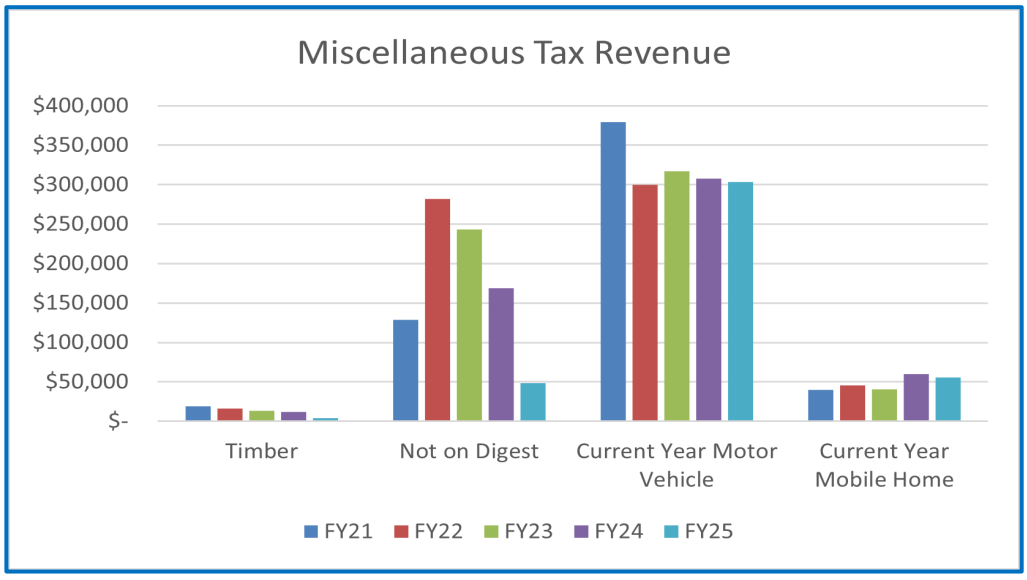
TAX COMMISSIONER

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
415 511100	REGULAR EMPLOYEES SALARIES	$ 614,604	$ 656,166	$ 656,166	$ 673,392
415 511300	OVERTIME	2,448	3,150	3,150	3,120
415 512100	GROUP INSURANCE	387,907	347,746	347,746	465,041
415 512200	FICA CONTRIBUTIONS	45,043	50,430	50,430	51,753
415 512400	RETIREMENT CONTRIBUTIONS	5,516	5,347	13,327	12,243
415 512700	WORKERS COMPENSATION	-	-	-	954
TOTAL PERSONAL SERVICES		**1,055,518**	**1,062,839**	**1,070,819**	**1,206,503**
PURCHASED SERVICES					
415 521202	AUDITING FEES	8,792	10,668	10,668	12,348
415 521210	CONSULTING	5,773	500	500	-
415 522320	RENTAL OF EQUIPMENT & VEHICLES	90	250	250	250
415 523100	PROPERTY AND LIABILITY	-	-	-	6,688
415 523201	COMM.-TELEPHONE	763	850	850	850
415 523220	COMM.-POSTAGE	53,527	62,785	62,785	67,180
415 523300	ADVERTISING	2,985	5,000	2,700	5,000
415 523400	PRINTING AND BINDING	10,671	13,150	13,150	18,000
415 523500	TRAVEL	615	1,100	1,100	1,100
415 523601	DUES	825	850	850	850
415 523700	EDUCATION AND TRAINING	460	500	500	500
TOTAL PURCHASED SERVICES		**84,501**	**95,653**	**93,353**	**112,766**
SUPPLIES					
415 531101	OFFICE SUPPLIES	1,767	3,500	2,600	5,000
415 531104	PRINTER SUPPLIES	7,336	3,820	7,020	8,000
415 531110	OPERATIONAL SUPPLIES	389	450	450	500
415 531400	BOOKS AND PERIODICALS	51	100	100	100
415 531600	SMALL EQUIPMENT	4,916	3,500	3,500	3,500
415 531603	SMALL EQUIPMENT-COMPUTERS	1,475	13,200	13,200	-
415 531604	SUBSCRIPTION SOFTWARE	27,374	26,700	26,700	26,700
415 531700	OTHER SUPPLIES	919	750	750	750
TOTAL SUPPLIES		**44,226**	**52,020**	**54,320**	**44,550**
INTERFUND/ DEPT CHARGES					
415 551101	INDIRECT COST ALLOCATION	-	-	-	9,706
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**9,706**
TOTAL TAX COMMISSIONER		**$ 1,184,245**	**$ 1,210,512**	**$ 1,218,492**	**$ 1,373,525**

TAX ASSESSOR
DEPARTMENT PROFILE

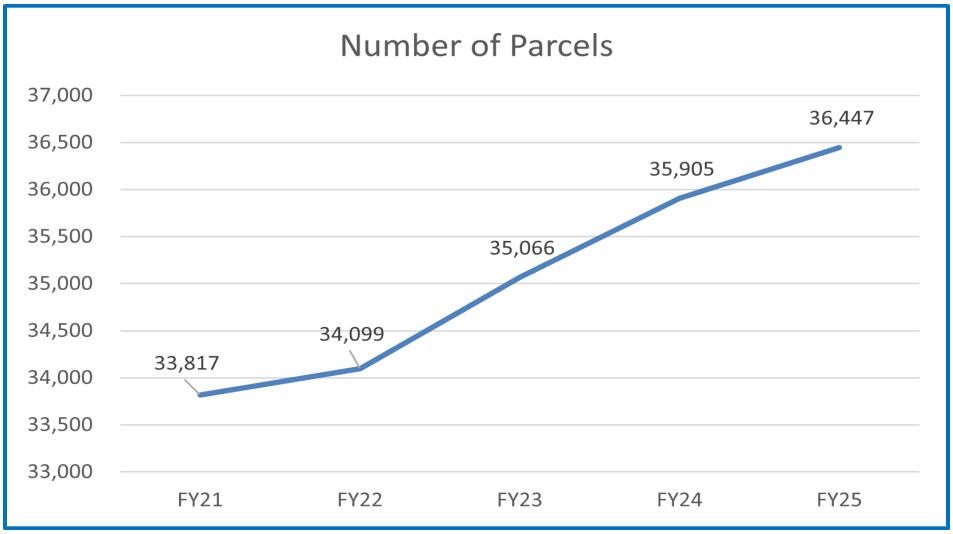
The Gordon County Board of Tax Assessors is appointed by the Board of County Commissioners. The Board of Tax Assessors is responsible for hiring the Chief Appraiser, Deputy Chief Appraiser, and all other staff inside the Tax Assessors Office. The Chief Appraiser and his/her staff are responsible for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

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

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



Ashley Bailey
Chief Appraiser



TAX ASSESSOR

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
416 511100	REGULAR EMPLOYEES SALARIES	$ 538,566	$ 484,262	$ 484,262	$ 617,600
416 511300	OVERTIME	-	1,575	1,575	1,560
416 512100	GROUP INSURANCE	265,264	240,823	240,823	246,900
416 512200	FICA CONTRIBUTIONS	40,241	37,161	37,161	47,366
416 512400	RETIREMENT CONTRIBUTIONS	8,193	7,258	18,677	20,520
416 512700	WORKERS COMPENSATION	-	-	-	5,560
TOTAL PERSONAL SERVICES		**852,263**	**771,079**	**782,498**	**939,506**
PURCHASED SERVICES					
416 521205	LEGAL	746	-	-	-
416 521210	CONSULTING	40,150	95,000	92,371	95,000
416 521306	MAPPING	24,517	24,517	24,517	24,517
416 522210	R&M-BUILDINGS	5,160	-	-	-
416 522250	R&M-VEHICLES	3,190	1,400	3,123	1,400
416 522320	RENTAL OF EQUIPMENT & VEHICLES	456	600	600	600
416 523100	PROPERTY AND LIABILITY	-	-	-	11,731
416 523201	COMM.-TELEPHONE	7,861	8,000	8,000	6,500
416 523220	COMM.-POSTAGE	22,617	25,000	24,500	25,000
416 523300	ADVERTISING	528	1,000	1,000	1,000
416 523400	PRINTING AND BINDING	219	800	1,300	800
416 523500	TRAVEL	19,247	15,000	15,000	14,000
416 523601	DUES	1,950	3,000	3,000	3,500
416 523670	BANK TRANSACTION FEES	55	-	-	100
416 523700	EDUCATION AND TRAINING	11,810	8,000	11,029	8,000
TOTAL PURCHASED SERVICES		**138,504**	**182,317**	**184,440**	**192,148**
SUPPLIES					
416 531101	OFFICE SUPPLIES	2,122	3,000	2,750	2,500
416 531104	PRINTER SUPPLIES	382	1,000	1,000	500
416 531105	R&M BLDG SUPPLIES	62	-	-	-
416 531110	OPERATIONAL SUPPLIES	3,703	1,000	1,000	1,000
416 531150	AUTOMOTIVE/MACHINERY SUPPLIES	1,405	250	250	250
416 531270	GASOLINE/DIESEL	4,345	5,500	5,500	7,700
416 531400	BOOKS AND PERIODICALS	1,384	2,000	2,000	2,000
416 531600	SMALL EQUIPMENT	14,084	7,000	22,877	5,000
416 531604	SUBSCRIPTION SOFTWARE	94,093	94,000	94,000	99,000
416 531700	OTHER SUPPLIES	2,207	1,000	1,850	1,000
416 531701	UNIFORMS	1,560	1,600	1,600	1,600
TOTAL SUPPLIES		**125,347**	**116,350**	**132,827**	**120,550**
INTERFUND/ DEPT CHARGES					
416 551101	INDIRECT COST ALLOCATION	-	-	-	6,346
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**6,346**
TOTAL TAX ASSESSOR		**$ 1,116,115**	**$ 1,069,746**	**$ 1,099,765**	**$ 1,258,550**

EXTENSION SERVICE & PAVILLION

DEPARTMENT PROFILE

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



NW Georgia Livestock Pavilion

EXTENSION SERVICE & PAVILLION

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
417 511100	REGULAR EMPLOYEES SALARIES	$ 87,588	$ 113,501	$ 113,501	$ 117,544
417 511900	OTHER PAY	5,740	8,640	8,640	8,640
417 512100	GROUP INSURANCE	16,523	14,043	14,043	16,986
417 512200	FICA CONTRIBUTIONS	7,155	9,342	9,342	9,653
417 512400	RETIREMENT CONTRIBUTIONS	647	574	1,414	1,304
417 512401	RETIREMENT-AG EXT. TEACHERS	11,581	15,378	15,378	17,848
417 512700	WORKERS COMPENSATION	-	-	-	1,654
TOTAL PERSONAL SERVICES		**129,234**	**161,478**	**162,318**	**173,629**
PURCHASED SERVICES					
417 522250	R&M-VEHICLES	-	1,000	1,000	500
417 522320	RENTAL OF EQUIPMENT & VEHICLES	5,462	900	900	700
417 523100	PROPERTY AND LIABILITY	-	-	-	5,664
417 523201	COMM.-TELEPHONE	200	200	200	225
417 523210	COMM.-INTERNET	2,132	2,200	2,200	2,300
417 523300	ADVERTISING	310	-	-	-
417 523500	TRAVEL	1,056	2,000	2,000	2,200
417 523601	DUES	175	300	300	400
417 523700	EDUCATION AND TRAINING	-	1,200	1,200	1,400
TOTAL PURCHASED SERVICES		**9,336**	**7,800**	**7,800**	**13,389**
SUPPLIES					
417 531101	OFFICE SUPPLIES	1,429	2,250	2,050	1,400
417 531104	PRINTER SUPPLIES	375	200	200	200
417 531140	JANITORIAL SUPPLIES	39	1,000	800	500
417 531150	AUTOMOTIVE/MACHINERY SUPPLIES	42	1,000	800	500
417 531210	WATER/SEWER	5,104	5,000	5,900	5,900
417 531230	ELECTRICITY	1,761	2,500	2,500	2,500
417 531240	BOTTLED GAS	1,058	2,000	1,900	1,900
417 531270	GASOLINE/DIESEL	-	1,500	1,300	-
417 531600	SMALL EQUIPMENT	384	1,825	1,825	1,825
417 531700	OTHER SUPPLIES	324	100	100	100
TOTAL SUPPLIES		**10,516**	**17,375**	**17,375**	**14,825**
INTERFUND/ DEPT CHARGES					
417 551101	INDIRECT COST ALLOCATION	-	-	-	747
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**747**
TOTAL EXTENSION SERVICE		**$ 149,086**	**$ 186,653**	**$ 187,493**	**$ 202,590**

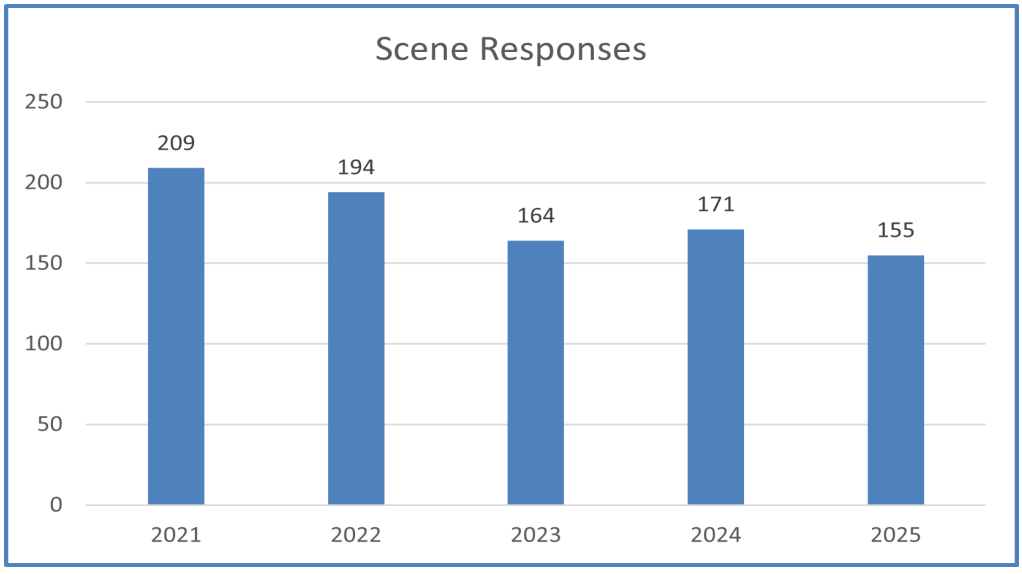
CORONER

DEPARTMENT PROFILE

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



Nick Blalock, Coroner



CORONER

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
418 511100	REGULAR EMPLOYEES SALARIES	$ 45,781	$ 65,051	$ 65,051	$ 65,052
418 512100	GROUP INSURANCE	36,143	32,397	32,397	39,188
418 512200	FICA CONTRIBUTIONS	3,424	4,976	4,976	4,976
418 512700	WORKERS COMPENSATION	-	-	-	884
TOTAL PERSONAL SERVICES		**85,349**	**102,424**	**102,424**	**110,100**
PURCHASED SERVICES					
418 521221	MEDICAL EXAMINER	-	750	750	-
418 521320	TRANSPORTS	16,367	10,000	12,500	16,000
418 522230	R&M-MACHINERY	-	-	-	450
418 522250	R&M-VEHICLES	400	4,000	4,000	4,000
418 523080	INQUESTS	-	1,000	1,000	-
418 523100	PROPERTY AND LIABILITY	-	-	-	8,348
418 523201	COMM.-TELEPHONE	4,108	4,400	4,400	5,052
418 523210	COMM.-INTERNET	-	-	-	500
418 523220	COMM.-POSTAGE	207	400	400	400
418 523400	PRINTING AND BINDING	60	-	99	100
418 523500	TRAVEL	1,577	1,578	1,893	2,000
418 523601	DUES	600	750	750	600
418 523700	EDUCATION AND TRAINING	2,640	3,000	3,000	1,800
TOTAL PURCHASED SERVICES		**25,959**	**25,878**	**28,792**	**39,250**
SUPPLIES					
418 531101	OFFICE SUPPLIES	77	500	401	400
418 531104	PRINTER SUPPLIES	-	200	200	200
418 531110	OPERATIONAL SUPPLIES	5,550	7,500	7,185	7,500
418 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	500	500	500
418 531210	WATER/SEWER	-	-	-	500
418 531230	ELECTRICITY	-	-	-	14,000
418 531240	BOTTLED GAS	-	-	-	800
418 531270	GASOLINE/DIESEL	2,390	3,500	3,500	5,600
418 531400	BOOKS AND PERIODICALS	-	500	500	500
418 531600	SMALL EQUIPMENT	4,479	4,000	4,000	4,000
418 531604	SUBSCRIPTION SOFTWARE	73	-	-	-
418 531700	OTHER SUPPLIES	-	450	450	450
418 531701	UNIFORMS	336	500	500	500
418 531702	SHOES/BOOTS	420	150	150	165
TOTAL SUPPLIES		**13,324**	**17,800**	**17,386**	**35,115**
INTERFUND/ DEPT CHARGES					
418 551101	INDIRECT COST ALLOCATION	-	-	-	2,240
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**2,240**
OTHER COSTS					
418 574002	UNCLAIMED BODIES-CREMATION	-	1,000	1,000	1,000
TOTAL OTHER COSTS		**-**	**1,000**	**1,000**	**1,000**
TOTAL CORONER		**$ 124,632**	**$ 147,102**	**$ 149,602**	**$ 187,705**

BUILDINGS & GROUNDS DEPARTMENT

DEPARTMENT PROFILE

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



Jeff Champion
Building and Grounds Director

BUILDINGS & GROUNDS DEPARTMENT

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
419 511100	REGULAR EMPLOYEES SALARIES	$ 200,233	$ 209,621	$ 209,621	$ 217,950
419 512100	GROUP INSURANCE	127,527	129,588	129,588	134,551
419 512200	FICA CONTRIBUTIONS	14,806	16,037	16,037	16,681
419 512400	RETIREMENT CONTRIBUTIONS	3,212	3,354	8,207	7,628
419 512700	WORKERS COMPENSATION	-	-	-	5,066
TOTAL PERSONAL SERVICES		**345,778**	**358,600**	**363,453**	**381,876**
PURCHASED SERVICES					
419 522110	DISPOSAL	3,955	4,400	4,400	4,000
419 522133	JANITORIAL SERVICES	74,310	109,400	109,400	109,400
419 522140	LAWN CARE	39,129	43,000	43,000	43,000
419 522201	R&M-SITE IMPROVEMENTS	-	7,000	7,000	7,000
419 522210	R&M-BUILDINGS	236,702	250,000	250,000	362,000
419 522230	R&M-MACHINERY	96	1,750	1,750	1,750
419 522250	R&M-VEHICLES	1,637	2,000	2,000	2,000
419 522290	EXTERMINATING	8,432	9,000	9,000	9,000
419 522320	RENTAL OF EQUIPMENT & VEHICLES	10,671	13,500	13,500	12,000
419 523100	PROPERTY AND LIABILITY	-	-	-	22,545
419 523201	COMM.-TELEPHONE	1,717	2,000	2,000	1,800
419 523210	COMM.-INTERNET	778	850	850	850
419 523220	COMM.-POSTAGE	2	-	-	-
419 523300	ADVERTISING	-	500	500	500
TOTAL PURCHASED SERVICES		**377,429**	**443,400**	**443,400**	**575,845**
SUPPLIES					
419 531105	R&M BLDG SUPPLIES	29,305	25,000	25,000	25,000
419 531106	R&M SITE IMPROV. SUPPLIES	2,555	4,000	4,000	4,000
419 531110	OPERATIONAL SUPPLIES	3,547	2,500	2,500	2,500
419 531140	JANITORIAL SUPPLIES	19,470	22,000	22,000	19,000
419 531150	AUTOMOTIVE/MACHINERY SUPPLIES	988	1,000	1,000	1,000
419 531210	WATER/SEWER	16,152	17,500	17,500	17,500
419 531220	NATURAL GAS	19,819	19,500	19,500	19,500
419 531230	ELECTRICITY	179,192	194,000	194,000	180,900
419 531240	BOTTLED GAS	2,351	2,000	2,000	1,500
419 531270	GASOLINE/DIESEL	3,236	6,000	6,000	8,400
419 531600	SMALL EQUIPMENT	7,932	10,000	10,000	7,500
419 531700	OTHER SUPPLIES	230	1,000	1,000	1,000
419 531701	UNIFORMS	215	500	500	500
419 531702	SHOES/BOOTS	230	500	500	500
TOTAL SUPPLIES		**285,223**	**305,500**	**305,500**	**288,800**
CAPITAL OUTLAY					
419 541300	C.O.-BUILDINGS	274,987	-	-	-
TOTAL CAPITAL OUTLAY		**274,987**	**-**	**-**	**-**
INTERFUND/ DEPT CHARGES					
419 551101	INDIRECT COST ALLOCATION	-	-	-	2,987
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**2,987**
TOTAL BUILDINGS & GROUNDS DEPARTMENT		**$ 1,283,417**	**$ 1,107,500**	**$ 1,112,353**	**$ 1,249,508**

SHERIFF'S OFFICE

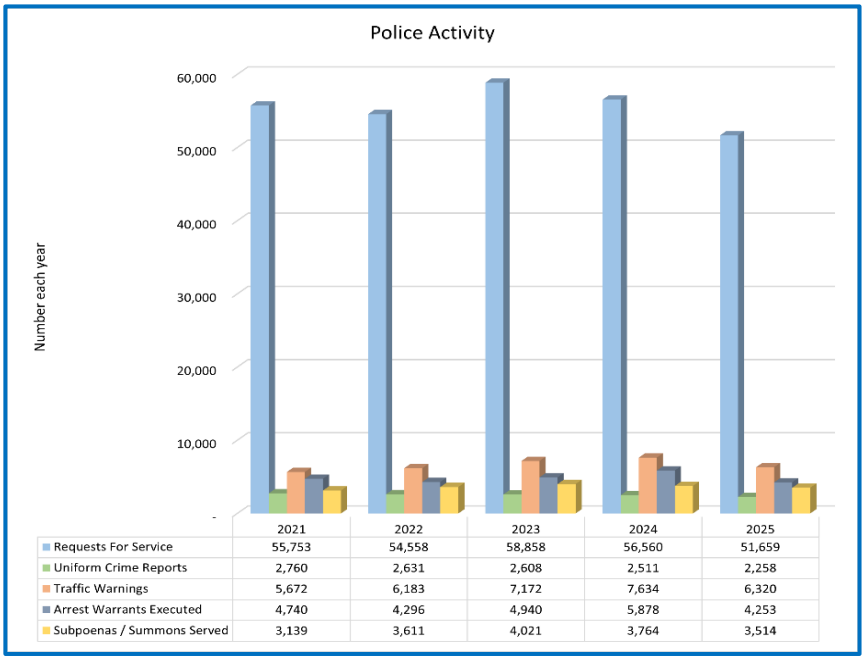
DEPARTMENT PROFILE

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

Beginning in the 2024 school year, the Sheriff introduced 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



	2021	2022	2023	2024	2025
Requests For Service	55,753	54,558	58,858	56,560	51,659
Uniform Crime Reports	2,760	2,631	2,608	2,511	2,258
Traffic Warnings	5,672	6,183	7,172	7,634	6,320
Arrest Warrants Executed	4,740	4,296	4,940	5,878	4,253
Subpoenas / Summons Served	3,139	3,611	4,021	3,764	3,514

SHERIFF'S OFFICE

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES						
420	511100	REGULAR EMPLOYEES SALARIES	$ 5,460,371	$ 5,610,998	$ 5,610,998	$ 5,928,183
420	511300	OVERTIME	566,206	561,550	561,550	584,012
420	512100	GROUP INSURANCE	2,315,328	2,429,281	2,429,281	2,674,026
420	512200	FICA CONTRIBUTIONS	450,245	468,375	468,375	498,183
420	512400	RETIREMENT CONTRIBUTIONS	87,173	93,746	230,566	211,739
420	512402	RETIREMENT CONTRIBUTIONS-POA&B	-	-	-	47,933
420	512700	WORKERS COMPENSATION	-	-	-	104,554
TOTAL PERSONAL SERVICES			**8,879,323**	**9,163,950**	**9,300,770**	**10,048,630**
PURCHASED SERVICES						
420	521220	MEDICAL	-	500	500	500
420	512229	K9 PROGRAM	4,567	4,880	6,880	4,880
420	521307	OTHER TECHNICAL SERVICES	360	1,200	1,200	1,200
420	522210	R&M-BUILDINGS	23,981	1,756	4,756	4,756
420	522230	R&M-MACHINERY	147	-	981	481
420	522250	R&M-VEHICLES	120,839	141,000	122,235	125,360
420	522320	RENTAL OF EQUIPMENT & VEHICLES	4,650	4,100	4,100	4,100
420	523019	TOWING SERVICES	2,270	1,500	1,625	1,500
420	523100	PROPERTY AND LIABILITY	-	-	-	246,152
420	523201	COMM.-TELEPHONE	35,794	44,971	44,971	44,971
420	523210	COMM-INTERNET	2,271	1,800	1,800	1,800
420	523213	TELEVISION	4,703	4,704	4,704	4,704
420	523220	COMM.-POSTAGE	1,489	1,500	1,500	1,500
420	523300	ADVERTISING	775	2,925	2,925	2,925
420	523400	PRINTING AND BINDING	3,915	2,680	4,180	2,680
420	523500	TRAVEL	21,479	20,000	18,500	20,000
420	523601	DUES	1,985	2,620	2,620	2,620
420	523670	BANK TRANSACTION FEES	80	-	192	192
420	523700	EDUCATION AND TRAINING	7,644	10,000	8,500	10,000
TOTAL PURCHASED SERVICES			**236,947**	**246,136**	**232,169**	**480,321**

SHERIFF'S OFFICE

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
SUPPLIES						
420	531101	OFFICE SUPPLIES	9,110	12,000	9,308	11,616
420	531104	PRINTER SUPPLIES	5,529	6,200	6,200	6,200
420	531105	R&M BLDG SUPPLIES	1,705	1,756	1,756	1,756
420	531110	OPERATIONAL SUPPLIES	21,102	20,000	16,000	15,000
420	531140	JANITORIAL SUPPLIES	1,019	1,000	1,000	1,000
420	531150	AUTOMOTIVE/MACHINERY SUPPLIES	54,106	39,500	44,019	39,019
420	531151	WATER/SEWER	15,834	16,500	16,500	16,500
420	531220	NATURAL GAS	10,194	10,600	10,600	10,600
420	531230	ELECTRICITY	45,686	42,447	58,087	58,087
420	531270	GASOLINE/DIESEL	281,939	292,294	292,294	409,212
420	531400	BOOKS AND PERIODICALS	260	473	1,193	473
420	531600	SMALL EQUIPMENT	56,051	72,773	67,773	78,400
420	531603	SMALL EQUIPMENT-COMPUTERS	7,192	4,000	4,000	62,900
420	531604	SUBSCRIPTION SOFTWARE	51,683	88,380	88,380	77,379
420	531700	OTHER SUPPLIES	36,733	13,000	27,300	13,000
420	531701	UNIFORMS	48,528	52,618	52,618	52,618
420	531702	SHOES/BOOTS	10,154	12,480	11,480	12,480
420	531703	SPECIAL GEAR	18,722	30,320	21,800	28,020
420	531707	RECOGNITION/AWARDS	2,887	3,732	3,732	3,732
TOTAL SUPPLIES			**678,433**	**720,073**	**734,040**	**897,992**
CAPITAL OUTLAY						
420	542200	C.O.-VEHICLES	-	-	166,907	-
TOTAL CAPITAL OUTLAY			**-**	**-**	**166,907**	**-**
INTERFUND/ DEPT CHARGES						
420	551101	INDIRECT COST ALLOCATION	-	-	-	73,746
TOTAL INTERFUND/ DEPT CHARGES			**-**	**-**	**-**	**73,746**
DEBT SERVICE						
420	581300	PRINCIPAL-OTHER DEBT	29,422	30,320	30,320	31,245
420	582300	INTEREST-OTHER DEBT	2,776	1,878	1,878	953
TOTAL DEBT SERVICE			**32,198**	**32,198**	**32,198**	**32,198**
TOTAL SHERIFF'S OFFICE			**$ 9,826,901**	**$ 10,162,357**	**$ 10,466,084**	**$ 11,532,887**

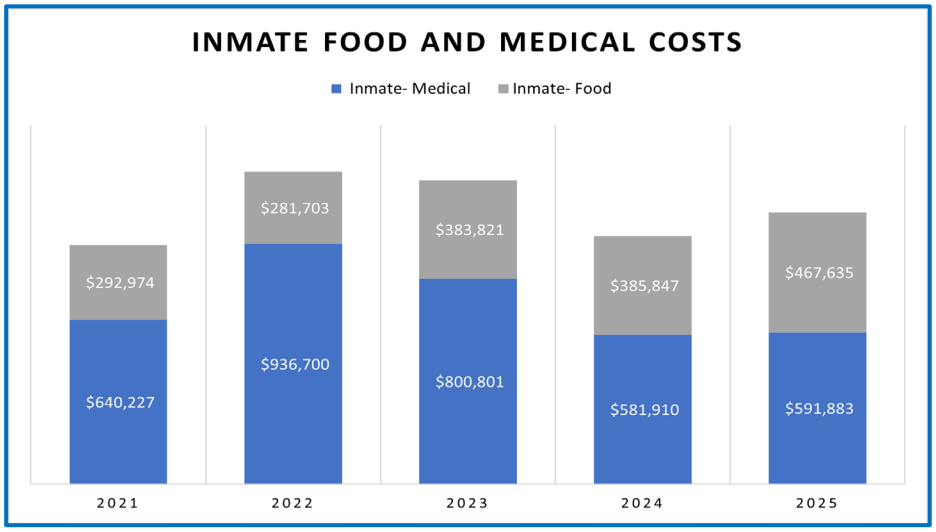
COUNTY JAIL

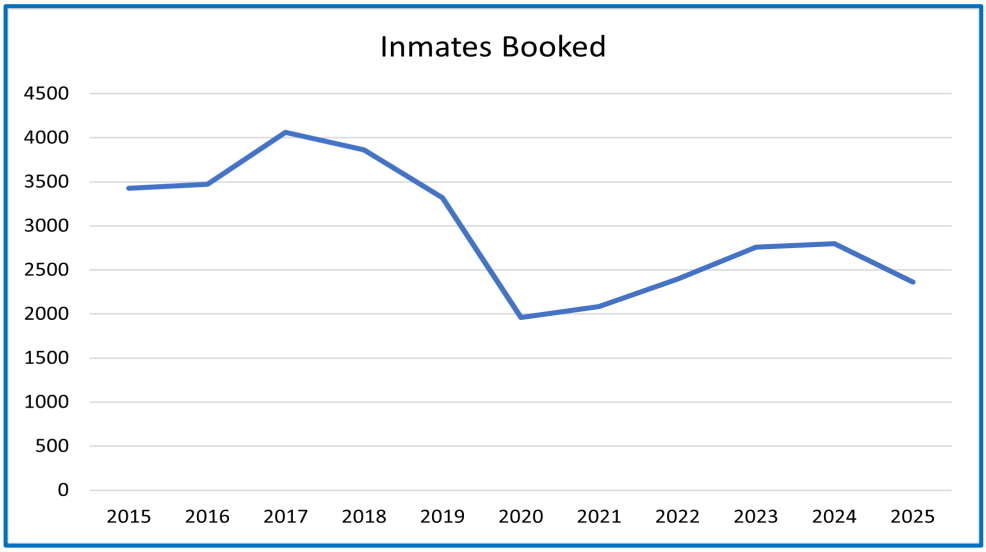
DEPARTMENT PROFILE

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
421 511100	REGULAR EMPLOYEES SALARIES	$ 2,308,939	$ 2,480,880	$ 2,480,880	$ 2,593,568
421 511300	OVERTIME	395,389	378,525	378,525	393,666
421 512100	GROUP INSURANCE	1,091,160	1,305,136	1,305,136	1,324,646
421 512200	FICA CONTRIBUTIONS	202,755	218,745	218,745	228,523
421 512400	RETIREMENT CONTRIBUTIONS	42,325	45,748	110,168	101,814
421 512402	RETIREMENT CONTRIBUTIONS-POA&B	-	-	-	8,662
421 512700	WORKERS COMPENSATION	-	-	-	49,770
TOTAL PERSONAL SERVICES		**4,040,568**	**4,429,034**	**4,493,454**	**4,700,649**
PURCHASED SERVICES					
421 521220	MEDICAL	300	600	600	-
421 521222	MEDICAL-INMATES	591,883	750,000	750,000	750,000
421 521307	OTHER TECHNICAL SERVICES	4,815	5,000	5,000	7,000
421 522110	DISPOSAL	7,324	9,000	9,000	6,000
421 522210	R&M-BUILDINGS	202,130	200,000	243,163	250,000
421 522230	R&M-MACHINERY	5,464	15,000	15,000	15,000
421 522250	R&M-VEHICLES	23,611	20,000	20,000	20,000
421 522290	EXTERMINATING	2,300	2,500	2,500	3,000
421 522320	RENTAL OF EQUIPMENT & VEHICLES	8,345	5,300	5,300	6,000
421 523010	INMATE FOOD SERVICES	467,635	475,000	475,000	492,000
421 523100	PROPERTY AND LIABILITY	-	-	-	44,756
421 523201	COMM.-TELEPHONE	3,474	3,800	3,800	4,000
421 523210	COMM.- INTERNET	-	-	2,000	2,000
421 523213	TELEVISION	2,657	2,900	2,900	3,000
421 523220	COMM.-POSTAGE	400	400	400	400
421 523500	TRAVEL	7,652	6,000	6,000	8,000
421 523670	BANK TRANSACTION FEES	60	-	144	144
421 523700	EDUCATION AND TRAINING	1,627	3,000	6,000	3,000
TOTAL PURCHASED SERVICES		**1,329,677**	**1,498,500**	**1,546,807**	**1,614,300**

COUNTY JAIL

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
SUPPLIES					
421 531101	OFFICE SUPPLIES	10,075	11,000	8,856	10,000
421 531104	PRINTER SUPPLIES	6,736	8,000	8,000	8,000
421 531105	R&M BLDG SUPPLIES	56,409	60,000	54,000	60,000
421 531110	OPERATIONAL SUPPLIES	17,848	13,000	15,000	13,000
421 531117	PRISONER SUPPLIES	24,937	32,000	34,000	42,000
421 531140	JANITORIAL SUPPLIES	77,546	75,000	75,000	75,000
421 531150	AUTOMOTIVE/MACHINERY SUPPLIES	8,457	8,000	7,000	8,000
421 531210	WATER/SEWER	139,133	145,000	140,000	180,000
421 531220	NATURAL GAS	22,182	20,000	18,000	24,500
421 531230	ELECTRICITY	148,297	150,000	146,000	171,000
421 531270	GASOLINE/DIESEL	4,286	5,000	5,000	8,400
421 531400	BOOKS AND PERIODICALS	112	-	-	-
421 531600	SMALL EQUIPMENT	26,930	30,000	50,500	50,000
421 531603	SMALL EQUIP- COMPUTERS/ SOFTWARE	28,420	20,000	20,000	15,000
421 531604	SUBSCRIPTION SOFTWARE	22,253	28,000	28,000	30,000
421 531700	OTHER SUPPLIES	3,474	6,000	7,000	6,000
421 531701	UNIFORMS	12,024	15,000	19,800	20,000
421 531702	SHOES/BOOTS	3,790	4,000	4,000	4,000
421 531703	SPECIAL GEAR	1,031	3,000	2,200	3,000
TOTAL SUPPLIES		**613,939**	**633,000**	**642,356**	**727,900**
INTERFUND/ DEPT CHARGES					
421 551101	INDIRECT COST ALLOCATION	-	-	-	42,015
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**42,015**
DEBT SERVICE					
421 581300	PRINCIPAL-OTHER DEBT	410,000	420,000	420,000	425,000
421 582300	INTEREST-OTHER DEBT	43,618	34,239	34,239	24,691
TOTAL DEBT SERVICE		**453,618**	**454,239**	**454,239**	**449,691**
TOTAL COUNTY JAIL		**$ 6,437,802**	**$ 7,014,773**	**$ 7,136,856**	**$ 7,534,555**

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES						
423	511100	REGULAR EMPLOYEES SALARIES	$ 139,093	$ 156,937	$ 156,937	$ 163,208
423	512100	GROUP INSURANCE	70,367	64,795	64,795	78,377
423	512200	FICA CONTRIBUTIONS	10,328	12,006	12,006	12,486
423	512400	RETIREMENT CONTRIBUTIONS	2,210	2,511	6,044	5,713
423	512700	WORKERS COMPENSATION	-	-	-	2,133
TOTAL PERSONAL SERVICES			**221,997**	**236,249**	**239,782**	**261,917**
PURCHASED SERVICES						
423	521210	13 CONSULTING - HAZ MIT GRANT	-	-	-	13,500
423	522110	DISPOSAL	180	180	180	180
423	522230	R&M-MACHINERY	64,445	70,769	70,472	76,000
423	522250	R&M-VEHICLES	3,632	6,800	6,615	3,000
423	522320	RENTAL OF EQUIPMENT & VEHICLES	4	-	-	-
423	523100	PROPERTY AND LIABILITY	-	-	-	9,308
423	523201	COMM.-TELEPHONE	6,581	6,000	6,000	6,000
423	523210	COMM.-INTERNET	198	2,040	2,040	2,040
423	523213	TELEVISION	1,308	1,320	1,320	1,560
423	523220	COMM.-POSTAGE	-	100	100	100
423	523300	ADVERTISING	-	100	100	100
423	523500	TRAVEL	1,766	5,000	5,000	4,500
423	523570	HIGHWAY IMPACT FEES	50	50	50	50
423	523601	DUES	290	100	100	352
423	523670	BANK TRANSACTION FEES	20	-	48	48
423	523700	EDUCATION AND TRAINING	905	2,500	2,500	2,000
TOTAL PURCHASED SERVICES			**79,379**	**94,959**	**94,525**	**118,738**
SUPPLIES						
423	531101	OFFICE SUPPLIES	231	600	552	450
423	531104	PRINTER SUPPLIES	822	1,000	1,000	1,000
423	531110	OPERATIONAL SUPPLIES	533	1,500	1,602	750
423	531140	JANITORIAL SUPPLIES	261	200	200	200
423	531150	AUTOMOTIVE/MACHINERY SUPPLIES	42	1,000	1,380	100
423	531210	WATER/SEWER	551	600	940	600
423	531220	NATURAL GAS	578	600	600	650
423	531230	ELECTRICITY	11,449	12,000	12,000	12,000
423	531270	GASOLINE/DIESEL	4,401	6,000	5,660	6,300
423	531300	FOOD	1,920	2,000	2,000	-
423	531600	SMALL EQUIPMENT	15,983	4,000	4,000	14,613
423	531603	SMALL EQUIPMENT- COMPUTERS	-	2,025	2,025	4,000
423	531604	SUBSCRIPTION SOFTWARE	17,526	26,406	26,406	26,550
423	531700	OTHER SUPPLIES	215	500	150	500
423	531701	UNIFORMS	422	700	700	700
423	531702	SHOES/BOOTS	-	300	300	330
423	531703	SPECIAL GEAR	-	1,200	1,550	600
TOTAL SUPPLIES			**54,934**	**60,631**	**61,065**	**69,343**

EMERGENCY MANAGEMENT

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
CAPITAL OUTLAY					
423	542100 C.O.-MACHINERY & EQUIPMENT	$ -	$ -	$ 15,324	$ -
TOTAL CAPITAL OUTLAY		**-**	**-**	**15,324**	**-**
INTERFUND/ DEPT CHARGES					
423	551101 INDIRECT COST ALLOCATION	$ -	$ -	$ -	$ 1,493
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**1,493**
TOTAL EMERGENCY MANAGEMENT		**$ 356,310**	**$ 391,839**	**$ 410,696**	**$ 451,491**

COMMUNITY DEVELOPMENT

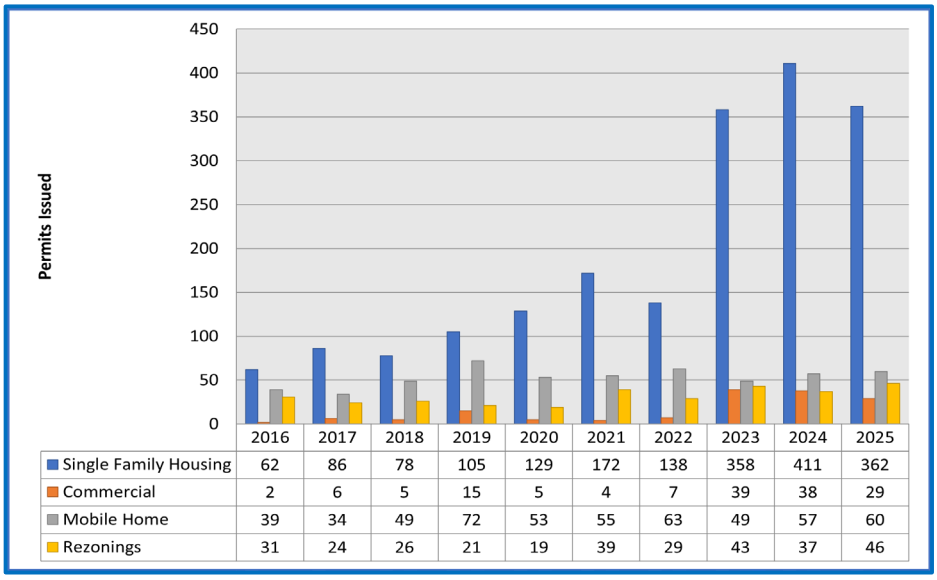
BUILDING & PLANNING DEPARTMENT

DEPARTMENT PROFILE

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



Derron Brown
Community Development Director



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Single Family Housing	62	86	78	105	129	172	138	358	411	362
Commercial	2	6	5	15	5	4	7	39	38	29
Mobile Home	39	34	49	72	53	55	63	49	57	60
Rezonings	31	24	26	21	19	39	29	43	37	46

COMMUNITY DEVELOPMENT

BUILDING & PLANNING DEPARTMENT

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES						
425	511100	REGULAR EMPLOYEES SALARIES	$ 258,898	$ 270,317	$ 270,317	$ 272,204
425	512100	GROUP INSURANCE	83,344	74,526	74,526	73,161
425	512200	FICA CONTRIBUTIONS	19,553	20,680	20,680	20,824
425	512400	RETIREMENT CONTRIBUTIONS	3,994	4,326	10,654	9,528
425	512700	WORKERS COMPENSATION	-	-	-	3,023
TOTAL PERSONAL SERVICES			**365,790**	**369,849**	**376,177**	**378,740**
PURCHASED SERVICES						
425	522250	R&M-VEHICLES	1,202	1,000	1,000	2,000
425	523100	PROPERTY AND LIABILITY	-	-	-	5,400
425	523201	COMM.-TELEPHONE	2,971	3,200	3,200	3,200
425	523220	COMM.-POSTAGE	3	40	40	40
425	523300	ADVERTISING	290	800	800	800
425	523400	PRINTING AND BINDING	300	500	500	500
425	523500	TRAVEL	-	1,000	1,000	500
425	523601	DUES	245	880	880	1,000
425	523670	BANK TRANSACTION FEES	1,337	-	-	150
425	523700	EDUCATION AND TRAINING	3,431	6,000	6,000	6,000
TOTAL PURCHASED SERVICES			**9,779**	**13,420**	**13,420**	**19,590**
SUPPLIES						
425	531101	OFFICE SUPPLIES	659	1,200	1,200	1,200
425	531104	PRINTER SUPPLIES	706	350	350	350
425	531105	R&M BUILDING SUPPLIES	144	500	500	-
425	531110	OPERATIONAL SUPPLIES	1,445	500	830	300
425	531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	2,000	2,000	-
425	531270	GASOLINE/DIESEL	3,980	5,000	5,000	4,200
425	531400	BOOKS AND PERIODICALS	-	1,000	1,000	1,000
425	531600	SMALL EQUIPMENT	1,340	5,000	4,240	5,000
425	531604	SUBSCRIPTION SOFTWARE	910	500	930	650
425	531700	OTHER SUPPLIES	327	400	400	400
425	531701	UNIFORMS	519	600	600	495
425	531702	SHOES/BOOTS				
TOTAL SUPPLIES			**14,216**	**32,962**	**117,671**	**79,064**
INTERFUND/ DEPT CHARGES						
425	551101	INDIRECT COST ALLOCATION	-	-	-	2,987
TOTAL INTERFUND/ DEPT CHARGES			**-**	**-**	**-**	**2,987**
DEBT SERVICE						
425	581204	PRINCIPAL- CAPITAL LEASE	9,687	-	-	-
425	582204	INTEREST-CAPITAL LEASE	240	-	-	-
TOTAL DEBT SERVICE			**9,927**	**-**	**-**	**-**
TOTAL BUILDING INSPECTION DEPARTMENT			**399,713**	**416,231**	**507,268**	**480,381**

COMMUNITY DEVELOPMENT

PLANNING AND ZONING COMMISSION

DEPARTMENT PROFILE

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



Derron Brown
Community Development Director



Tony Ross, Zoning Administrator

COMMUNITY DEVELOPMENT

PLANNING AND ZONING COMMISSION

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
426 511900	OTHER PAY	$ 5,760	$ 6,000	$ 6,000	$ 6,000
426 512200	FICA CONTRIBUTIONS	441	459	459	459
426 512700	WORKERS COMPENSATION	-	-	-	9
TOTAL PERSONAL SERVICES		**6,201**	**6,459**	**6,459**	**6,468**
PURCHASED SERVICES					
426 521302	INTERPRETING	238	-	-	-
426 523100	PROPERTY AND LIABILITY	-	-	-	4,081.00
426 523500	TRAVEL	1,533	2,000	2,000	2,000
426 523700	EDUCATION AND TRAINING	-	500	425	1,500
TOTAL PURCHASED SERVICES		**1,771**	**2,500**	**2,425**	**7,581**
SUPPLIES					
426 531101	OFFICE SUPPLIES	-	25	100	-
TOTAL SUPPLIES		**-**	**25**	**100**	**-**
TOTAL PLANNING AND ZONING COMMISSION		**$ 7,972**	**$ 8,984**	**$ 8,984**	**$ 14,049**

AG SERVICE CENTER

DEPARTMENT PROFILE

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



Gordon County Agricultural Service Center

AG SERVICE CENTER

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PURCHASED SERVICES					
427 522131	JANITORIAL SERVICES-AG	$ 11,475	$ -	$ -	$ -
427 522271	R&M BUILDING-AG CENTER	348	350	350	350
427 522272	R&M-SITE IMPROVEMENTS-AG CENTE	-	1,000	-	-
TOTAL PURCHASED SERVICES		**11,823**	**1,350**	**350**	**350**
SUPPLIES					
427 531106	R&M SITE IMPROV. SUPPLIES	-	-	770	500
427 531110	OPERATIONAL SUPPLIES	-	-	230	-
427 531140	JANITORIAL SUPPLIES	1,151	2,200	2,200	2,200
427 531217	WATER/SEWER-AG CENTER	5,181	6,000	6,000	6,000
427 531237	ELECTRICITY-AG CENTER	22,449	22,500	22,500	22,500
427 531238	OTHER- AG CENTER	264	-	-	-
TOTAL SUPPLIES		**29,045**	**30,700**	**31,700**	**31,200**
TOTAL AG SERVICE CENTER & LIVESTOCK PAV.		**$ 40,868**	**$ 32,050**	**$ 32,050**	**$ 31,550**

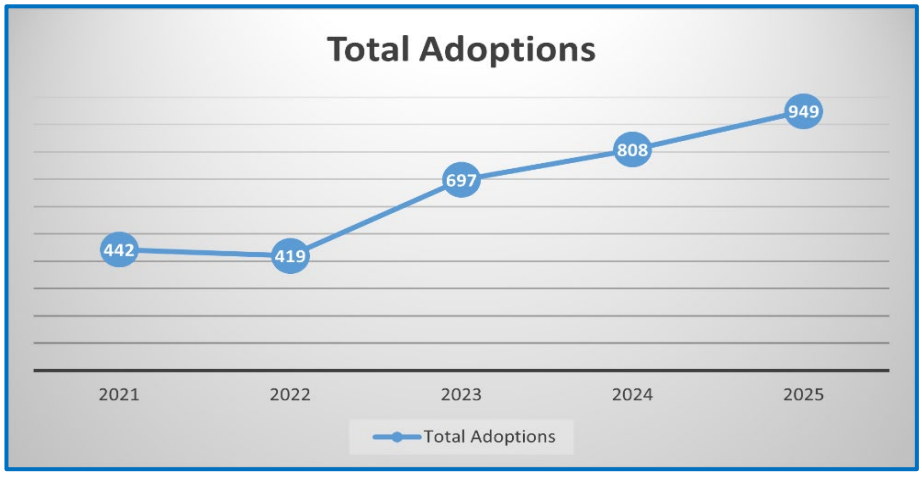
ANIMAL CONTROL

DEPARTMENT PROFILE

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



Dustin Wilbanks, Animal Control Director



ANIMAL CONTROL

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
428 511100	REGULAR EMPLOYEES SALARIES	$ 197,817	$ 204,584	$ 204,584	$ 214,129
428 511300	OVERTIME	12,974	11,550	11,550	12,012
428 512100	GROUP INSURANCE	99,543	92,880	92,880	78,377
428 512200	FICA CONTRIBUTIONS	15,834	16,535	16,535	17,300
428 512400	RETIREMENT CONTRIBUTIONS	3,415	3,170	8,478	7,106
428 512700	WORKERS COMPENSATION	-	-	-	1,086
TOTAL PERSONAL SERVICES		**329,584**	**328,719**	**334,027**	**330,010**
PURCHASED SERVICES					
428 521229	VETERINARIAN	126,732	150,000	150,000	115,000
428 522110	DISPOSAL	966	1,000	1,000	1,000
428 522210	R&M-BUILDINGS	300	500	500	500
428 522250	R&M-VEHICLES	1,322	2,000	1,851	1,800
428 522320	RENTAL OF EQUIPMENT & VEHICLES	274	300	300	300
428 523100	PROPERTY AND LIABILITY	-	-	-	4,201
428 523201	COMM.-TELEPHONE	1,736	1,850	1,850	1,850
428 523210	COMM.-INTERNET	778	800	800	800
428 523300	ADVERTISING	480	350	125	350
428 523400	PRINTING AND BINDING	-	-	427	-
428 523500	TRAVEL	274	1,100	1,005	-
428 523601	DUES	1,188	1,300	1,300	1,300
428 523670	BANK TRANSACTION FEES	125	-	225	230
428 523700	EDUCATION AND TRAINING	450	1,000	1,190	-
TOTAL PURCHASED SERVICES		**134,624**	**160,200**	**160,573**	**127,331**
SUPPLIES					
428 531101	OFFICE SUPPLIES	420	400	400	400
428 531105	R&M BLDG SUPPLIES	343	343	343	-
428 531107	VET SUPPLIES	15,059	18,500	19,810	18,500
428 531110	OPERATIONAL SUPPLIES	494	500	388	800
428 531139	ANIMAL FEED	7,523	9,000	9,000	8,000
428 531140	JANITORIAL SUPPLIES	4,913	6,000	6,000	6,000
428 531150	AUTOMOTIVE/MACHINERY SUPPLIES	64	-	-	-
428 531210	WATER/SEWER	1,453	1,650	1,650	1,700
428 531230	ELECTRICITY	6,651	7,600	7,600	7,700
428 531270	GASOLINE/DIESEL	4,298	4,000	4,000	7,000
428 531600	SMALL EQUIPMENT	129	4,500	4,480	-
428 531603	SMALL EQUIP- COMPUTERS/ SOFTWARE	3,014	4,400	4,569	-
428 531604	SUBSCRIPTION SOFTWARE	380	560	560	425
428 531700	OTHER SUPPLIES	563	560	150	400
428 531701	UNIFORMS	124	400	400	500
428 531702	SHOES/BOOTS	425	600	600	825
TOTAL SUPPLIES		**45,853**	**59,013**	**59,950**	**52,250**
INTERFUND/ DEPT CHARGES					
428 55110	INDIRECT COST ALLOCATION	-	-	-	3,360
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**3,360**
TOTAL ANIMAL CONTROL		**$ 510,060**	**$ 547,932**	**$ 554,550**	**$ 512,951**

COMMUNITY DEVELOPMENT

CODE COMPLIANCE

DEPARTMENT PROFILE

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.



Kim Chavez, Compliance Officer

COMMUNITY DEVELOPMENT

CODE COMPLIANCE

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
429 511100	REGULAR EMPLOYEES SALARIES	$ 117,848	$ 124,911	$ 124,911	$ 129,596
429 512100	GROUP INSURANCE	71,103	64,795	64,795	78,377
429 512200	FICA CONTRIBUTIONS	8,760	9,556	9,556	9,915
429 512400	RETIREMENT CONTRIBUTIONS	1,880	1,999	4,911	4,536
429 512700	WORKERS COMPENSATION	-	-	-	1,694
TOTAL PERSONAL SERVICES		**199,591**	**201,261**	**204,173**	**224,118**
PURCHASED SERVICES					
429 522250	R&M-VEHICLES	302	1,778	1,778	1,778
429 523100	PROPERTY AND LIABILITY	-	-	-	2,808
429 523201	COMM.-TELEPHONE	1,722	1,700	1,700	1,784
429 523220	COMM.-POSTAGE	-	100	100	100
429 523300	ADVERTISING	290	-	290	-
429 523400	PRINTING AND BINDING	565	300	-	500
429 523500	TRAVEL	1,489	2,700	2,700	3,640
429 523601	DUES	186	124	124	124
429 523700	EDUCATION AND TRAINING	660	3,100	3,100	5,517
TOTAL PURCHASED SERVICES		**5,214**	**9,802**	**9,792**	**16,251**
SUPPLIES					
429 531101	OFFICE SUPPLIES	61	200	200	700
429 531104	PRINTER SUPPLIES	-	500	160	-
429 531110	OPERATIONAL SUPPLIES	-	100	150	150
429 531270	GASOLINE/DIESEL	3,320	4,500	4,050	5,600
429 531600	SMALL EQUIPMENT	5,887	-	-	-
429 531604	SUBSCRIPTION SOFTWARE	535	7,490	-	-
429 531701	UNIFORMS	768	700	700	700
429 531702	SHOES/BOOTS	270	300	300	330
429 531703	SPECIAL GEAR	1,385	-	750	1,125
TOTAL SUPPLIES		**12,226**	**13,790**	**6,310**	**8,605**
INTERFUND/ DEPT CHARGES					
429 551101	INDIRECT COST ALLOCATION	-	-	-	1,493
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**1,493**
DEBT SERVICE					
429 581204	PRINCIPAL- CAPITAL LEASE	6,438	-	-	-
429 582204	INTEREST-CAPITAL LEASE	160	-	-	-
TOTAL DEBT SERVICE		**6,598**	**-**	**-**	**-**
TOTAL CODE COMPLIANCE		**$ 223,629**	**$ 224,853**	**$ 220,275**	**$ 250,467**

PUBLIC WORKS DEPARTMENT

DEPARTMENT PROFILE

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



Rusty Hogan, Director of Public Works

PUBLIC WORKS DEPARTMENT

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
431 511100	REGULAR EMPLOYEES SALARIES	$ 1,583,090	$ 1,632,966	$ 1,632,966	$ 1,722,050
431 511300	OVERTIME	34,250	20,000	20,000	20,800
431 512100	GROUP INSURANCE	814,596	856,518	856,518	851,888
431 512200	FICA CONTRIBUTIONS	120,860	126,651	126,651	133,378
431 512400	RETIREMENT CONTRIBUTIONS	25,356	26,406	65,034	61,023
431 512700	WORKERS COMPENSATION	-	-	-	55,619
TOTAL PERSONAL SERVICES		**2,578,153**	**2,662,541**	**2,701,169**	**2,844,758**
PURCHASED SERVICES					
431 421220	MEDICAL	230	-	-	-
431 521230	ENGINEERING	28,440	35,000	76,500	80,000
431 522110	DISPOSAL	2,809	2,600	2,600	3,000
431 522201	R&M-SITE IMPROVEMENTS	3,566	1,000	1,000	1,000
431 522210	R&M-BUILDINGS	3,062	2,000	1,900	2,000
431 522230	R&M-MACHINERY	113,560	115,000	114,400	132,000
431 522250	R&M-VEHICLES	122,809	115,000	99,350	115,000
431 522319	RENTAL - BUILDINGS	6,661	-	-	-
431 522320	RENTAL OF EQUIPMENT & VEHICLES	4,230	2,500	57,579	2,500
431 523019	TOWING SERVICES	9,275	11,000	11,000	11,000
431 523100	PROPERTY AND LIABILITY	-	-	-	66,052
431 523201	COMM.TELEPHONE	6,548	6,500	6,500	5,600
431 523220	COMM.-POSTAGE	27	50	50	50
431 523300	ADVERTISING	605	300	480	400
431 523400	PRINTING & BINDING	-	-	375	375
431 523500	TRAVEL	2,482	5,000	5,000	5,000
431 523570	HIGHWAY IMPACT FEES	1,550	1,550	1,800	1,800
431 523601	DUES	238	500	500	500
431 523670	BANK TRANSACTION FEES	12	50	50	50
431 523700	EDUCATION AND TRAINING	3,100	5,000	7,277	15,000
431 523972	CONTRACT LABOR-OTHER	52,740	55,000	396,672	1,240,146
TOTAL PURCHASED SERVICES		**361,942**	**358,050**	**783,033**	**1,681,473**

PUBLIC WORKS DEPARTMENT

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
SUPPLIES						
431	531101	OFFICE SUPPLIES	1,043	1,000	625	1,000
431	531105	R&M BLDG SUPPLIES	80	200	200	200
431	531106	R&M SITE IMPROV. SUPPLIES	1,658	500	500	500
431	531110	OPERATIONAL SUPPLIES	15,778	12,000	12,697	17,000
431	531120	PAVING MATERIALS	3,024,240	3,250,000	3,095,754	3,192,996
431	531121	PIPE AND LUMBER	198,129	150,000	150,000	150,000
431	531122	DE-ICER	-	-	-	5,000
431	531123	VEGETATION CONTROL SUPPLIES	6,721	4,000	6,000	4,000
431	531124	ROAD SIGNS	28,962	35,000	30,975	24,000
431	531127	STONE	84,455	35,000	74,930	45,000
431	531129	DAMAGE TO PRIVATE PROPERTY	45	1,500	1,500	1,500
431	531140	JANITORIAL SUPPLIES	3,296	4,000	4,000	4,900
431	531150	AUTOMOTIVE/MACHINERY SUPPLIES	66,912	60,000	60,000	60,000
431	531151	TIRES AND TUBES	38,542	45,000	45,000	25,000
431	531155	MOTOR OIL	4,440	4,200	4,970	10,000
431	531210	WATER/SEWER	6,122	8,000	8,000	8,000
431	531230	ELECTRICITY	11,740	12,000	12,000	18,300
431	531270	GASOLINE/DIESEL	144,945	170,000	170,000	226,996
431	531400	BOOKS AND PERIODICALS	-	-	118	-
431	531600	SMALL EQUIPMENT	29,483	15,000	15,000	15,000
431	531604	SUBSCRIPTION SOFTWARE	10,540	14,500	10,791	10,140
431	531700	OTHER SUPPLIES	3,222	2,500	2,570	2,500
431	531701	UNIFORMS	11,160	11,900	11,584	11,900
431	531702	SHOES/BOOTS	4,845	5,100	5,025	5,610
431	531703	SPECIAL GEAR	1,982	1,800	4,533	1,800
TOTAL SUPPLIES			**3,698,341**	**3,843,200**	**3,726,772**	**3,841,342**
CAPITAL OUTLAY						
431	541400	C.O.-INFRASTRUCTURE	17,046,000	-	-	-
431	542506	C.O.-MT OLIVE CHURCH RD	120,008	-	1,487,610	-
TOTAL CAPITAL OUTLAY			**17,166,008**	**-**	**1,487,610**	**-**
INTERFUND/ DEPT CHARGES						
429	551101	INDIRECT COST ALLOCATION	-	-	-	24,639
TOTAL INTERFUND/ DEPT CHARGES			**-**	**-**	**-**	**24,639**
DEBT SERVICE						
429	581204	PRINCIPAL- CAPITAL LEASE	3,189	-	-	-
429	582204	INTEREST-CAPITAL LEASE	79	-	-	-
TOTAL DEBT SERVICE			**3,268**	**-**	**-**	**-**
OTHER FINANCING SOURCES & USES						
431	611023	OPERATING TRANSFERS GF - CHERT	24,150	75,000	63,000	70,000
TOTAL OTHER FINANCING SOURCES & USES			**24,150**	**75,000**	**63,000**	**70,000**
TOTAL PUBLIC WORKS DEPARTMENT			**$ 23,831,862**	**$ 6,938,791**	**$ 8,761,584**	**$ 8,462,212**

PUBLIC WORKS

FLEET MANAGEMENT

DEPARTMENT PROFILE

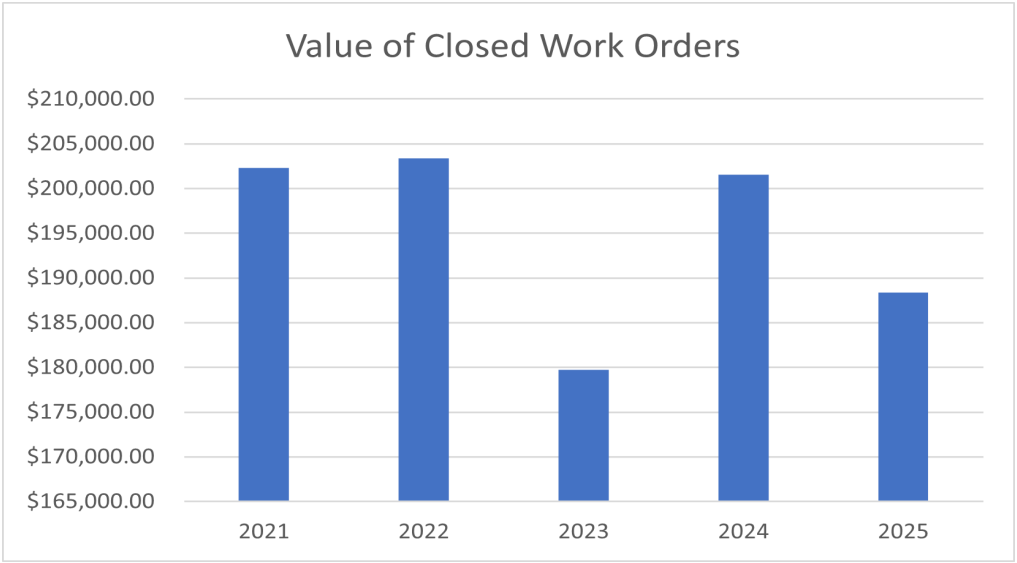
This department, under the direction of the Public Works Director, is responsible for maintaining all County vehicles and heavy equipment. Fleet Management supplies all labor and the appropriate department is billed for the parts.



Rusty Hogan, Public Works Director



Bruce Taylor, Fleet Manager



PUBLIC WORKS

FLEET MANAGEMENT

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
435 511100	REGULAR EMPLOYEES SALARIES	$ 309,641	$ 345,536	$ 345,536	$ 361,427
435 511300	OVERTIME	101	1,260	1,260	1,310
435 512100	GROUP INSURANCE	147,029	176,029	176,029	151,538
435 512200	FICA CONTRIBUTIONS	23,156	26,530	26,530	27,750
435 512400	RETIREMENT CONTRIBUTIONS	4,975	5,549	13,609	12,696
435 512700	WORKERS COMPENSATION	-	-	-	3,662
TOTAL PERSONAL SERVICES		**484,901**	**554,904**	**562,964**	**558,383**
PURCHASED SERVICES					
435 522110	DISPOSAL	994	500	500	500
435 522210	R&M-BUILDINGS	1,479	1,500	1,500	1,500
435 522230	R&M-MACHINERY	3,033	2,000	9,582	5,700
435 522250	R&M-VEHICLES	15,623	5,000	1,645	5,000
435 522320	RENTAL OF EQUIPMENT & VEHICLES	312	400	400	150
435 523019	TOWING SERVICES	-	500	500	500
435 523100	PROPERTY AND LIABILITY	-	-	-	4,031
435 523201	COMM.-TELEPHONE	2,456	2,350	2,350	1,725
435 523300	ADVERTISING	430	430	660	430
435 523400	PRINTING AND BINDING	120	300	300	300
435 523500	TRAVEL	163	500	-	500
435 523570	HIGHWAY IMPACT FEES	-	100	100	100
435 523700	EDUCATION AND TRAINING	1,508	2,000	43	5,200
TOTAL PURCHASED SERVICES		**26,118**	**15,580**	**17,580**	**25,636**
SUPPLIES					
435 531101	OFFICE SUPPLIES	729	550	335	550
435 531104	PRINTER SUPPLIES	163	300	607	350
435 531105	R&M BLDG SUPPLIES	464	800	705	400
435 531110	OPERATIONAL SUPPLIES	2,914	1,900	2,400	4,500
435 531140	JANITORIAL SUPPLIES	673	600	574	1,000
435 531150	AUTOMOTIVE/MACHINERY SUPPLIES	204,896	196,000	196,000	205,000
435 531220	NATURAL GAS	8,498	8,000	8,000	8,000
435 531240	BOTTLED GAS	1,263	700	700	700
435 531270	GASOLINE/DIESEL	4,763	5,000	5,000	5,659
435 531600	SMALL EQUIPMENT	24,484	10,000	7,500	10,000
435 531603	SMALL EQUIPMENT-COMPUTERS	2,221	-	-	-
435 531604	SUBSCRIPTION SOFTWARE	7,821	8,000	8,000	8,450
435 531700	OTHER SUPPLIES	45	200	229	200
435 531701	UNIFORMS	1,852	2,100	2,416	2,100
435 531702	SHOES/BOOTS	905	900	1,275	990
435 531712	REIMBURSEMENT FOR SUPPLIES	(188,384)	(205,800)	(205,800)	(205,000)
TOTAL SUPPLIES		**73,305**	**29,250**	**27,941**	**42,899**
INTERFUND/ DEPT CHARGES					
435 531101	INDIRECT COST ALLOCATION	-	-	-	4,480
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**4,480**
TOTAL FLEET MANAGEMENT		**$ 584,324**	**$ 599,734**	**$ 608,485**	**$ 631,398**

PUBLIC DEFENDERS OFFICE

DEPARTMENT PROFILE

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



Chris Paul, Public Defender

PUBLIC DEFENDERS OFFICE

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
436 511900	OTHER PAY	$ 44,012	$ 51,434	$ 51,434	$ 53,232
436 512200	FICA CONTRIBUTIONS	3,367	3,935	3,935	4,073
436 512700	WORKERS COMPENSATION	-	-	-	75
TOTAL PERSONAL SERVICES		**47,379**	**55,369**	**55,369**	**57,380**
PURCHASED SERVICES					
436 521301	COURT REPORTING	248	2,035	2,035	2,035
436 522250	R&M-VEHICLES	18	225	225	225
436 522320	RENTAL OF EQUIPMENT & VEHICLES	38	115	115	300
436 523100	PROPERTY AND LIABILITY	-	-	-	489
436 523201	COMM.-TELEPHONE	4,998	5,500	5,500	5,000
436 523220	COMM.-POSTAGE	36	200	140	200
436 523400	PRINTING AND BINDING	1,044	800	800	800
436 523500	TRAVEL	-	-	-	-
436 523601	DUES	973	1,600	1,600	1,600
436 523700	EDUCATION AND TRAINING	310	650	650	650
436 523902	CONTRACT LABOR-GENERAL	357,997	373,444	373,444	367,956
TOTAL PURCHASED SERVICES		**365,662**	**384,569**	**384,509**	**379,255**
SUPPLIES					
436 531101	OFFICE SUPPLIES	2,345	3,000	3,000	3,000
436 531104	PRINTER SUPPLIES	543	900	900	900
436 531400	BOOKS AND PERIODICALS	1,258	1,500	1,560	1,025
436 531600	SMALL EQUIPMENT	3,038	2,800	2,800	2,800
436 531604	SUBSCRIPTION SOFTWARE	4,793	4,972	4,972	3,142
436 531700	OTHER SUPPLIES	359	250	250	425
TOTAL SUPPLIES		**12,336**	**13,422**	**13,482**	**11,292**
INTERFUND/ DEPT CHARGES					
436 551101	INDIRECT COST ALLOCATION	-	-	-	971
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**971**
TOTAL PUBLIC DEFENDERS OFFICE		**$ 425,377**	**$ 453,360**	**$ 453,360**	**$ 448,898**

COMMUNITY DEVELOPMENT

HISTORIC PRESERVATION COMMISSION

DEPARTMENT PROFILE

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



COMMUNITY DEVELOPMENT

HISTORIC PRESERVATION COMMISSION

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
437 511900	OTHER PAY	$ 2,443	$ 4,800	$ 4,800	$ 4,800
437 512200	FICA CONTRIBUTIONS	190	368	368	368
437 512700	WORKERS COMPENSATION	-	-	-	7
TOTAL PERSONAL SERVICES		**2,633**	**5,168**	**5,168**	**5,175**
PURCHASED SERVICES					
437 523100	PROPERTY AND LIABILITY	-	-	-	8
437 523500	TRAVEL	-	500	500	500
437 523700	EDUCATION AND TRAINING	-	1,000	1,000	1,000
TOTAL PURCHASED SERVICES		**-**	**1,500**	**1,500**	**1,508**
TOTAL HISTORIC PRESERVATION COMMISSION		**$ 2,633**	**$ 6,668**	**$ 6,668**	**$ 6,683**

COMMUNITY DEVELOPMENT

ZONING ADMINISTRATION

DEPARTMENT PROFILE

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



Derron Brown
Community Development Director



Tony Ross, Zoning Administrator

COMMUNITY DEVELOPMENT

ZONING ADMINISTRATION

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
438 511100	REGULAR EMPLOYEES SALARIES	$ 71,036	$ 74,359	$ 74,359	$ 68,024
438 512100	GROUP INSURANCE	35,995	32,398	32,398	16,987
438 512200	FICA CONTRIBUTIONS	5,278	5,689	5,689	5,204
438 512400	RETIREMENT CONTRIBUTIONS	1,125	1,190	2,911	2,381
438 512700	WORKERS COMPENSATION	-	-	-	889
TOTAL PERSONAL SERVICES		**113,434**	**113,636**	**115,357**	**93,485**
PURCHASED SERVICES					
438 521205	LEGAL	3,048	-	-	-
438 522250	R&M-VEHICLES	196	500	500	1,000
438 522320	RENTAL OF EQUIPMENT & VEHICLES	282	500	500	400
438 523100	PROPERTY AND LIABILITY	-	-	-	367
438 523201	COMM.-TELEPHONE	657	700	700	700
438 523220	COMM.-POSTAGE	63	250	250	100
438 523300	ADVERTISING	5,606	5,500	5,500	8,000
438 523500	TRAVEL	-	500	500	100
438 523601	DUES	-	300	300	1,000
438 523670	BANK TRANSACTION FEES	21	-	-	250
438 523700	EDUCATION AND TRAINING	-	500	500	700
TOTAL PURCHASED SERVICES		**9,873**	**8,750**	**8,750**	**12,617**
SUPPLIES					
438 531101	OFFICE SUPPLIES	217	800	602	150
438 531104	PRINTER SUPPLIES	586	150	150	-
438 531110	OPERATIONAL SUPPLIES	275	500	500	1,000
438 531270	GASOLINE/DIESEL	116	500	500	1,400
438 531400	BOOKS AND PERIODICALS	51	150	150	500
438 531600	SMALL EQUIPMENT	351	1,000	1,000	1,000
438 531604	SUBSCRIPTION SOFTWARE	806	11,268	198	750
438 531701	UNIFORMS	-	-	-	250
438 531702	SHOES/BOOTS	-	150	150	165
TOTAL SUPPLIES		**2,403**	**14,518**	**3,250**	**5,215**
INTERFUND/ DEPT CHARGES					
438 551101	INDIRECT COST ALLOCATION	-	-	-	747
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**747**
DEBT SERVICE					
438 581204	PRINCIPAL-CAPITAL LEASE	9,687	-	-	-
438 582204	INTEREST-CAPITAL LEASE	240	-	-	-
TOTAL DEBT SERVICE		**9,927**	**-**	**-**	**-**
TOTAL ZONING ADMINISTRATION		**$ 135,637**	**$ 136,904**	**$ 127,357**	**$ 112,064**

SENIOR CITIZENS CENTER

DEPARTMENT PROFILE

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



Jennifer Ruddell, Senior Center Director



Gordon County Senior Citizens Center

SENIOR CITIZENS CENTER

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
440 511100	REGULAR EMPLOYEES SALARIES	$ 78,893	$ 89,914	$ 89,914	$ 97,534
440 512100	GROUP INSURANCE	35,995	32,398	32,398	39,189
440 512200	FICA CONTRIBUTIONS	5,879	6,879	6,879	7,462
440 512400	RETIREMENT CONTRIBUTIONS	1,004	1,132	2,769	2,574
440 512700	WORKERS COMPENSATION	-	-	-	1,400
TOTAL PERSONAL SERVICES		**121,770**	**130,323**	**131,960**	**148,159**
PURCHASED SERVICES					
440 522110	DISPOSAL	1,257	1,300	1,300	1,000
440 522210	R&M-BUILDINGS	1,336	700	655	700
440 522250	R&M-VEHICLES	462	1,500	1,050	1,050
440 522320	RENTAL OF EQUIPMENT & VEHICLES	83	100	100	100
440 523100	PROPERTY AND LIABILITY	-	-	-	1,625
440 523201	COMM.-TELEPHONE	684	750	750	750
440 523210	COMM.-INTERNET	1,550	1,600	1,600	1,600
440 523213	TELEVISION	271	300	300	300
440 523220	COMM.-POSTAGE	68	-	-	-
440 523300	ADVERTISING	-	250	250	250
440 523400	PRINTING AND BINDING	65	-	-	-
440 523700	EDUCATION & TRAINING	-	-	450	450
TOTAL PURCHASED SERVICES		**5,775**	**6,500**	**6,455**	**7,825**
SUPPLIES					
440 531101	OFFICE SUPPLIES	-	100	100	-
440 531104	PRINTER SUPPLIES	483	200	200	200
440 531110	OPERATIONAL SUPPLIES	4,404	4,400	5,200	5,200
440 531140	JANITORIAL SUPPLIES	-	300	300	100
440 531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	-	45	-
440 531210	WATER/SEWER	800	900	900	990
440 531220	NATURAL GAS	2,370	2,500	2,500	2,500
440 531230	ELECTRICITY	8,340	8,900	8,900	8,900
440 531270	GASOLINE/DIESEL	1,233	1,600	1,600	2,240
440 531603	SMALL EQUIPMENT-COMPUTERS	2,200	-	-	-
TOTAL SUPPLIES		**19,830**	**18,900**	**19,745**	**20,130**
INTERFUND/ DEPT CHARGES					
440 551101	INDIRECT COST ALLOCATION	-	-	-	1,120
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**1,120**
TOTAL SENIOR CITIZENS CENTER		**$ 147,375**	**$ 155,723**	**$ 158,160**	**$ 177,234**

RECREATION - OTHER

DEPARTMENT PROFILE

The Recreation - Other Department consists of two Civil War Historic sites, the Community Building and the 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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
451 511100	REGULAR EMPLOYEES SALARIES	$ 3,813	$ 4,204	$ 4,204	$ 5,352
451 512200	FICA	292	322	322	410
451 512700	WORKERS COMPENSATION	-	-	-	74
TOTAL PERSONAL SERVICES		**4,105**	**4,526**	**4,526**	**5,836**
PURCHASED SERVICES					
451 522110	DISPOSAL	-	-	105	180
451 522140	LAWN CARE	10,075	10,500	10,500	11,500
451 522201	R&M-SITE IMPROVEMENTS	8,132	5,000	5,000	5,000
451 522210	R&M-BUILDINGS	80	3,250	645	2,000
451 522230	R&M-MACHINERY	-	1,250	1,250	1,000
451 522250	R&M-VEHICLES	-	250	250	250
451 522290	EXTERMINATING	40	250	250	250
451 523100	PROPERTY AND LIABILITY	-	-	-	1,595
451 523210	COMM.-INTERNET	-	-	-	950
TOTAL PURCHASED SERVICES		**18,327**	**20,500**	**18,000**	**22,725**
SUPPLIES					
451 531105	R&M BLDG SUPPLIES	204	1,000	1,000	1,000
451 531106	R&M SITE IMPROV. SUPPLIES	6,188	2,500	2,500	2,500
451 531110	OPERATIONAL SUPPLIES	543	1,500	1,500	1,250
451 531150	AUTOMOTIVE/MACHINERY SUPPLIES	108	1,000	1,000	500
451 531210	WATER/SEWER	217	300	300	340
451 531220	NATURAL GAS	427	-	-	430
451 531230	ELECTRICITY	13,025	13,000	13,000	13,000
451 531270	GASOLINE/DIESEL	-	1,000	1,000	490
451 531600	SMALL EQUIPMENT	1,026	-	-	-
TOTAL SUPPLIES		**21,740**	**20,300**	**20,300**	**19,510**
INTERFUND/ DEPT CHARGES					
451 551101	INDIRECT COST ALLOCATION	-	-	-	373
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**373**
TOTAL BATTLEFIELD PARKS		**$ 44,171**	**$ 45,326**	**$ 42,826**	**$ 48,444**

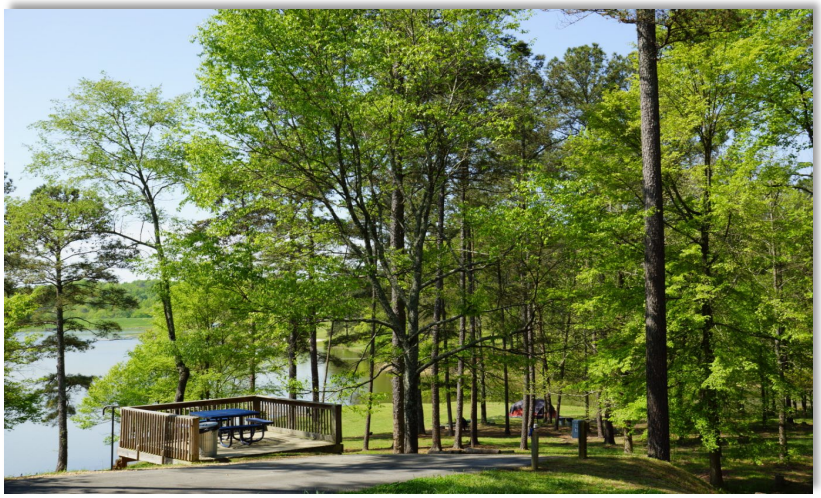
SALACOA CREEK PARK

DEPARTMENT PROFILE

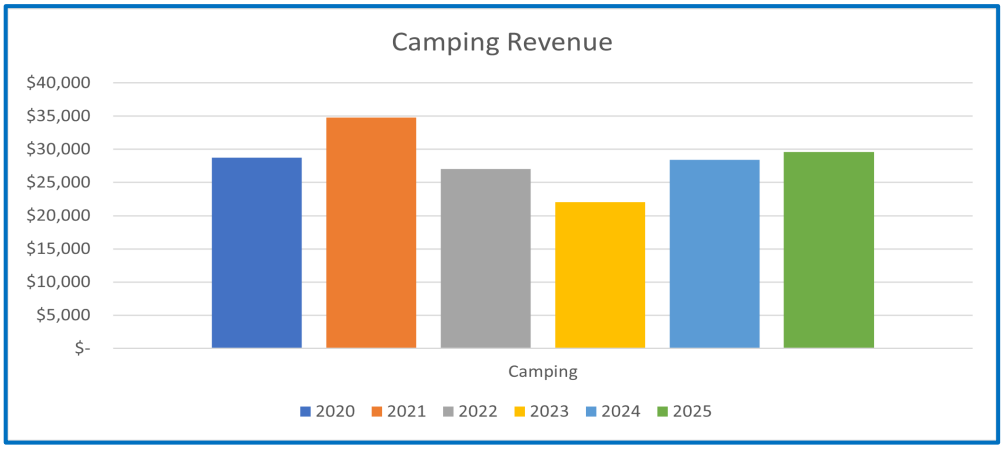
Salacoa Creek Park, under the direction of the Parks & Recreation Department, is a 364 acre County-owned recreational area. This park generally consists of 32 RV sites, 25 primitive camping sites, a swimming and beach area, playgrounds, concession stand, fishing areas, boat rentals, picnic pavilion, 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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
452 511100	REGULAR EMPLOYEES SALARIES	$ 52,982	$ 57,763	$ 57,763	$ 59,207
452 512100	GROUP INSURANCE	36,183	32,398	32,398	39,189
452 512200	FICA CONTRIBUTIONS	3,873	4,419	4,419	4,530
452 512400	RETIREMENT CONTRIBUTIONS	385	585	1,294	1,331
452 512700	WORKERS COMPENSATION	-	-	-	829
TOTAL PERSONAL SERVICES		**93,424**	**95,165**	**95,874**	**105,086**
PURCHASED SERVICES					
452 522110	DISPOSAL	1,719	2,200	2,200	1,850
452 522201	R&M-SITE IMPROVEMENTS	5,800	2,500	2,500	2,500
452 522210	R&M-BUILDINGS	2,009	4,500	4,500	4,500
452 522230	R&M-MACHINERY	817	1,500	1,500	1,500
452 522250	R&M-VEHICLES	1,284	500	500	500
452 522320	RENTAL OF EQUIPMENT & VEHICLES	3,396	3,000	3,000	-
452 523100	PROPERTY AND LIABILITY	-	-	-	2,462
452 523201	COMM.-TELEPHONE	1,562	1,650	1,650	1,650
452 523210	COMM.-INTERNET	1,320	1,550	1,550	1,550
452 523700	EDUCATION AND TRAINING	2,165	1,000	1,000	1,500
TOTAL PURCHASED SERVICES		**20,072**	**18,400**	**18,400**	**18,012**
SUPPLIES					
452 531105	R&M BLDG SUPPLIES	5,980	5,000	5,000	5,500
452 531106	R&M SITE IMPROV. SUPPLIES	4,328	2,500	2,500	2,500
452 531110	OPERATIONAL SUPPLIES	2,636	3,000	3,000	2,750
452 531140	JANITORIAL SUPPLIES	2,534	2,500	2,500	2,500
452 531150	AUTOMOTIVE/MACHINERY SUPPLIES	1,070	1,500	1,500	1,500
452 531210	WATER/SEWER	35,851	40,000	40,000	40,000
452 531230	ELECTRICITY	24,236	30,000	30,000	28,000
452 531240	BOTTLED GAS	760	800	800	700
452 531270	GASOLINE/DIESEL	4,838	6,000	6,000	7,820
452 531600	SMALL EQUIPMENT	10,566	5,000	5,000	5,000
452 531700	OTHER SUPPLIES	-	-	-	100
452 531701	UNIFORMS	300	350	350	350
452 531702	SHOES/BOOTS	100	150	150	165
TOTAL SUPPLIES		**93,201**	**96,800**	**96,800**	**96,885**
INTERFUND/ DEPT CHARGES					
452 551101	INDIRECT COST ALLOCATION	-	-	-	1,120
TOTAL INTERFUND/ DEPT CHARGES		**-**	**-**	**-**	**1,120**
TOTAL SALACOA CREEK PARK		**$ 206,697**	**$ 210,365**	**$ 211,074**	**$ 221,103**



Community Center - Sonoraville Recreation Complex



Ball Fields - Sonoraville Recreation Complex

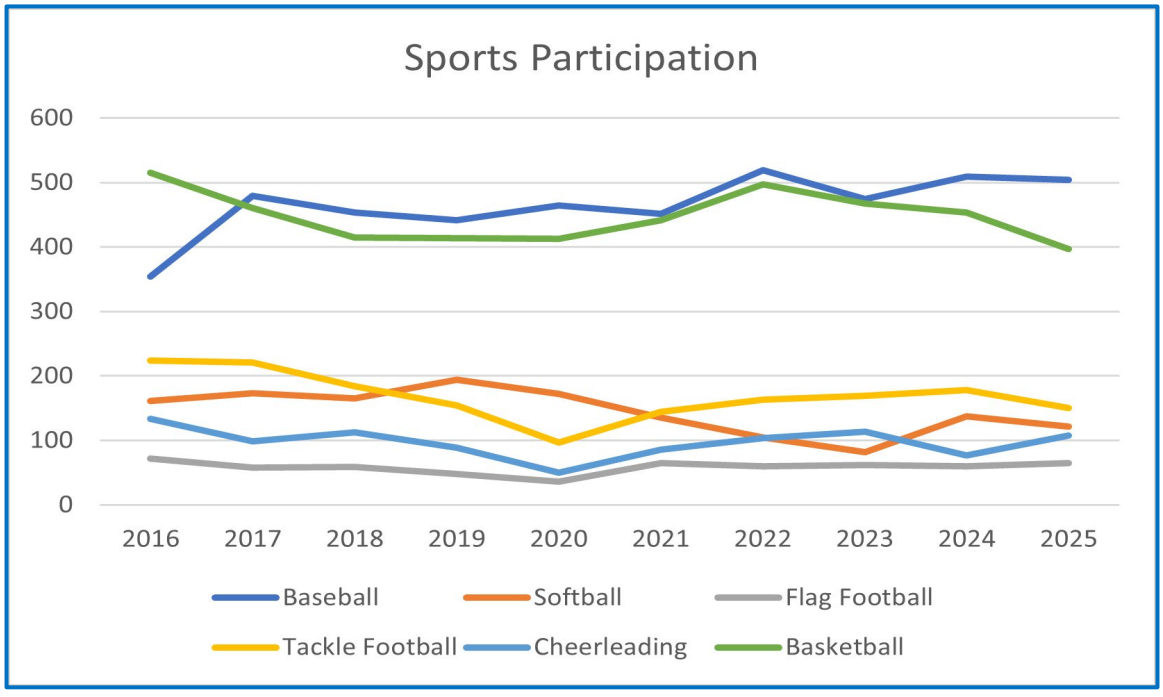
PARKS & RECREATION DEPARTMENT

DEPARTMENT PROFILE

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



Craig Sparks, Director of Parks and Recreation



PARKS & RECREATION DEPARTMENT

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES					
454 511100	REGULAR EMPLOYEES SALARIES	$ 517,349	$ 547,930	$ 547,930	$ 568,883
454 511300	OVERTIME	126	2,100	2,100	2,100
454 512100	GROUP INSURANCE	209,212	190,072	190,072	229,914
454 512200	FICA CONTRIBUTIONS	38,741	42,078	42,078	43,681
454 512400	RETIREMENT CONTRIBUTIONS	4,077	5,795	13,033	13,200
454 512700	WORKERS COMPENSATION	-	-	-	7,456
TOTAL PERSONAL SERVICES		**769,506**	**787,975**	**795,213**	**865,234**
PURCHASED SERVICES					
454 521307	OTHER TECHNICAL SERVICES	4,172	4,000	12,340	4,200
454 522110	DISPOSAL	5,364	6,000	6,000	5,400
454 522140	LAWN CARE	37,350	34,000	34,000	34,000
454 522150	OFFICIATING	3,065	2,500	1,500	2,500
454 522201	R&M-SITE IMPROVEMENTS	14,981	17,500	25,500	208,000
454 522210	R&M-BUILDINGS	25,905	20,000	40,300	200,000
454 522230	R&M-MACHINERY	2,509	4,000	7,561	4,000
454 522250	R&M-VEHICLES	1,310	2,000	7,500	2,000
454 522320	RENTAL OF EQUIPMENT & VEHICLES	4,440	3,000	3,913	4,000
454 523100	PROPERTY AND LIABILITY	-	-	-	16,679
454 523201	COMM.-TELEPHONE	1,583	1,800	1,800	2,025
454 523210	COMM.-INTERNET	2,120	2,200	2,200	2,300
454 523213	TELEVISION	270	300	300	300
454 523300	ADVERTISING	30	500	300	300
454 523500	TRAVEL	3,254	4,000	3,800	3,500
454 523601	DUES	2,350	3,500	1,500	2,500
454 523635	ENTRY FEES	5,064	4,500	4,500	4,500
454 523670	CREDIT CARD FEES	2,756	2,500	2,500	2,600
454 523700	EDUCATION AND TRAINING	2,935	3,000	1,200	1,500
TOTAL PURCHASED SERVICES		**119,459**	**115,300**	**156,714**	**500,304**

PARKS & RECREATION DEPARTMENT

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
SUPPLIES						
454	531101	OFFICE SUPPLIES	720	1,100	1,100	1,100
454	531104	PRINTER SUPPLIES	646	500	600	500
454	531105	R&M BLDG SUPPLIES	20,428	20,000	6,500	20,000
454	531106	R&M SITE IMPROV. SUPPLIES	16,280	17,500	12,500	17,500
454	531110	OPERATIONAL SUPPLIES	6,071	7,500	5,298	7,500
454	531140	JANITORIAL SUPPLIES	9,986	11,000	11,000	10,000
454	531150	AUTOMOTIVE/MACHINERY SUPPLIES	4,103	5,000	3,345	4,500
454	531210	WATER/SEWER	130,231	85,000	85,000	90,000
454	531220	NATURAL GAS	3,970	5,000	5,000	4,500
454	531230	ELECTRICITY	141,810	145,000	144,000	140,000
454	531270	GASOLINE/DIESEL	5,857	7,000	7,000	9,100
454	531500	SUPPLIES/INV PURCH FOR RESALE	33,591	32,000	32,000	34,000
454	531600	SMALL EQUIPMENT	12,031	13,000	4,287	13,000
454	531604	SUBSCRIPTION SOFTWARE	6,252	8,336	9,336	8,336
454	531610	SPORTS EQUIPMENT	35,451	35,500	27,160	35,500
454	531700	OTHER SUPPLIES	2,543	2,600	2,896	2,600
454	531701	UNIFORMS	993	1,000	800	1,000
454	531702	SHOES/BOOTS	449	450	450	495
454	531707	AWARDS	9,827	10,000	8,300	10,000
454	531713	UNIFORMS-TEAMS	45,607	38,000	40,000	45,000
TOTAL SUPPLIES			**486,845**	**445,486**	**406,572**	**454,631**
INTERFUND/ DEPT CHARGES						
454	551101	INDIRECT COST ALLOCATION	-	-	-	7,093
TOTAL INTERFUND/ DEPT CHARGES			**-**	**-**	**-**	**7,093**
TOTAL PARKS & RECREATION DEPARTMENT			**$ 1,375,810**	**$ 1,348,761**	**$ 1,358,499**	**$ 1,827,262**

COMMUNITY EVENT CENTER

DEPARTMENT PROFILE

The Northwest Georgia Agricultural & Events Center is a multi-purpose facility designed to serve as the hub for community gathering, agricultural education and regional events. Featuring a covered, state-of-the-art show arena and versatile indoor banquet and meeting spaces that seat 300, we accommodate everything from livestock shows, 4-H events, farm equipment expos to weddings, trade shows, and large-scale community celebrations. Our arena has stadium seating for 1,000 with availability for an additional 2,000 on the floor for concerts and events. With ample parking, modern amenities and easy access off I-75, we provide the perfect venue to connect our rural heritage with the modern community.



COMMUNITY EVENT CENTER

Account Number			Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
PERSONAL SERVICES							
456	511100	46	REGULAR EMPLOYEES SALARIES	$ -	$ -	$ 30,000	$ 112,758
456	511200	46	TEMPORARY EMPLOYEES	-	-	-	25,000
456	512100	46	GROUP INSURANCE	-	-	12,000	56,175
456	512200	46	FICA CONTRIBUTIONS	-	-	2,000	10,539
456	512400	46	RETIREMENT CONTRIBUTIONS	-	-	1,000	3,947
TOTAL PERSONAL SERVICES				**-**	**-**	**45,000**	**208,419**
PURCHASED SERVICES							
456	521205	46	LEGAL	-	-	1,000	6,000
456	522110	46	DISPOSAL	-	-	-	1,000
456	522290	46	EXTERMINATING	-	-	-	300
456	522320	46	RENTAL OF EQUIPMENT & VEHICLES				8,543
456	523100	46	PROPERTY AND LIABILITY	-	-	-	757
456	523201	46	COMM.-TELEPHONE	-	-	500	1,400
456	523201	46	COMM.-INTERNET	-	-	-	1,500
456	523220	46	COMM.-POSTAGE	-	-	-	5,000
456	523300	46	ADVERTISING	-	-	-	6,000
456	523500	46	TRAVEL	-	-	-	3,000
456	523601	46	DUES	-	-	-	500
456	523670	46	BANK TRANSACTION FEES	-	-	-	1,000
456	523700	46	EDUCATION AND TRAINING	-	-	-	3,000
TOTAL PURCHASED SERVICES				**-**	**-**	**1,500**	**38,000**
SUPPLIES							
456	531101	46	OFFICE SUPPLIES	-	-	-	1,000
456	531105	46	R&M BLDG SUPPLIES	-	-	-	10,000
456	531110	46	OPERATIONAL SUPPLIES	-	-	1,000	2,000
456	531140	46	JANITORIAL SUPPLIES	-	-	-	6,000
456	531210	46	WATER/SEWER	-	-	500	5,000
456	531230	46	ELECTRICITY	-	-	3,000	20,000
456	531270	46	GASOLINE/DIESEL	-	-	-	8,400
456	531300	46	FOOD	-	-	-	500
456	531500	46	SUPPLIES/INV PURCH FOR RESALE	-	-	-	20,000
456	531600	46	SMALL EQUIPMENT	-	-	2,500	7,000
456	531700	46	OTHER SUPPLIES	-	-	-	500
456	531702	46	SHOES/BOOTS	-	-	-	165
TOTAL SUPPLIES				**-**	**-**	**7,000**	**80,565**
INTERFUND/ DEPT CHARGES							
456	551101		INDIRECT COST ALLOCATION	-	-	-	1,493
TOTAL INTERFUND/ DEPT CHARGES				**-**	**-**	**-**	**1,493**
TOTAL COMMUNITY EVENT CENTER				**$ -**	**$ -**	**$ 53,500**	**$ 328,477**



Gordon County Sheriff's Department visits Gordon County School

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.

Georgia State Patrol (5175)

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

Coosa Valley Regional Services and Development Corporation (5510)

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

Department of Family and Children Services (5446)

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

City of Calhoun Recreation Department (6110)

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

Calhoun/Gordon County Arts Council (6130-572019)

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

Northwest Georgia Regional Fair Association (6130-572031)

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

OUTSIDE AGENCIES

AGENCY PROFILES

Calhoun/Gordon County Library (6510)

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

Georgia Forestry Commission (7140)

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

Calhoun/Gordon County Airport Authority (7560)

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

Voluntary Action Center (7636-572007)

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

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

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

Winners Club (7636-572012)

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

OUTSIDE AGENCIES

AGENCY PROFILES

George Chambers Resource Center (7636-572025)

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

5311 Transportation Program (901)

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



Calhoun / Gordon County Airport - Tom B. David Field

OUTSIDE AGENCIES

Agency Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
SUMMARY OF EXPENDITURES				
Health Department	$ 405,262	$ 405,262	$ 405,262	$ 409,030
School Nurse Program	68,250	68,250	68,250	68,250
Georgia State Patrol	-	-	-	2,408
Meals on Wheels	3,300	3,300	3,300	3,300
DFACS	44,563	44,563	44,563	49,606
Calhoun Recreation	500,000	500,000	500,000	500,000
Arts Council	5,000	5,000	5,000	5,000
Fair Association	5,450	5,450	5,450	5,450
Library	317,920	330,637	330,637	340,110
Georgia Forestry Commission	10,842	10,842	10,842	10,842
Airport Authority	272,917	653,547	653,547	181,250
VAC	9,919	9,919	9,919	11,612
Prevent Child Abuse GC, Inc.	5,000	5,000	5,000	5,854
Winners Club	4,550	4,550	4,550	5,327
G. Chambers Resource Ctr.	11,000	11,000	11,000	12,878
5311 Transportation Program	144,833	190,000	190,000	170,000
TOTAL EXPENDITURES	**$ 1,808,806**	**$ 2,247,320**	**$ 2,247,320**	**$ 1,780,917**




GORDON COUNTY, GA.
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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The County currently has ten Special Revenue Funds: Supplemental Juvenile Services Fund, Drug Abuse Treatment & Education Fund, Victim-Witness Assistance Fund, Law Library Fund, Fire Fund, Jail Maintenance & Construction Fund, Condemnation Fund, Opioid Fund, Clerk's Image Fee Fund, E-911 Fund, Inmate Commissary 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.

Law Library Fund (205) – this fund, under the direction of the elected Superior Court judge, accounts for specific court fees collected and dedicated to maintaining legal research materials for public and judicial use. These funds are mandated by local ordinances to buy law books, legal materials, electronic research tools and to support library operations.

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.

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.

SPECIAL REVENUE FUNDS

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

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

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

Clerk's Image Fee Fund (214) – this fund was established between the Clerk of Superior Court and the Georgia Superior Court Clerks' Cooperative Authority in order to fund expenditures and on-going improvements within the Clerk's office. Funds are remitted to the Clerk's office for the electronic delivery of data that is filed within the Clerk's office, including but not limited to, real estate, personal property, liens, and notary public records.

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.

Inmate Commissary Fund (216) – this fund is administered by the Gordon County Jail and maintains funds for incarcerated individuals to purchase snacks, hygiene products, stamps, stationary, clothing, and some electronics, alongside managing vending commissions for authorized Sheriff's Department supplies. Inmates have access to both an in-house commissary store, and commissary packages that can be purchased and shipped to the inmate by friends and family,

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

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

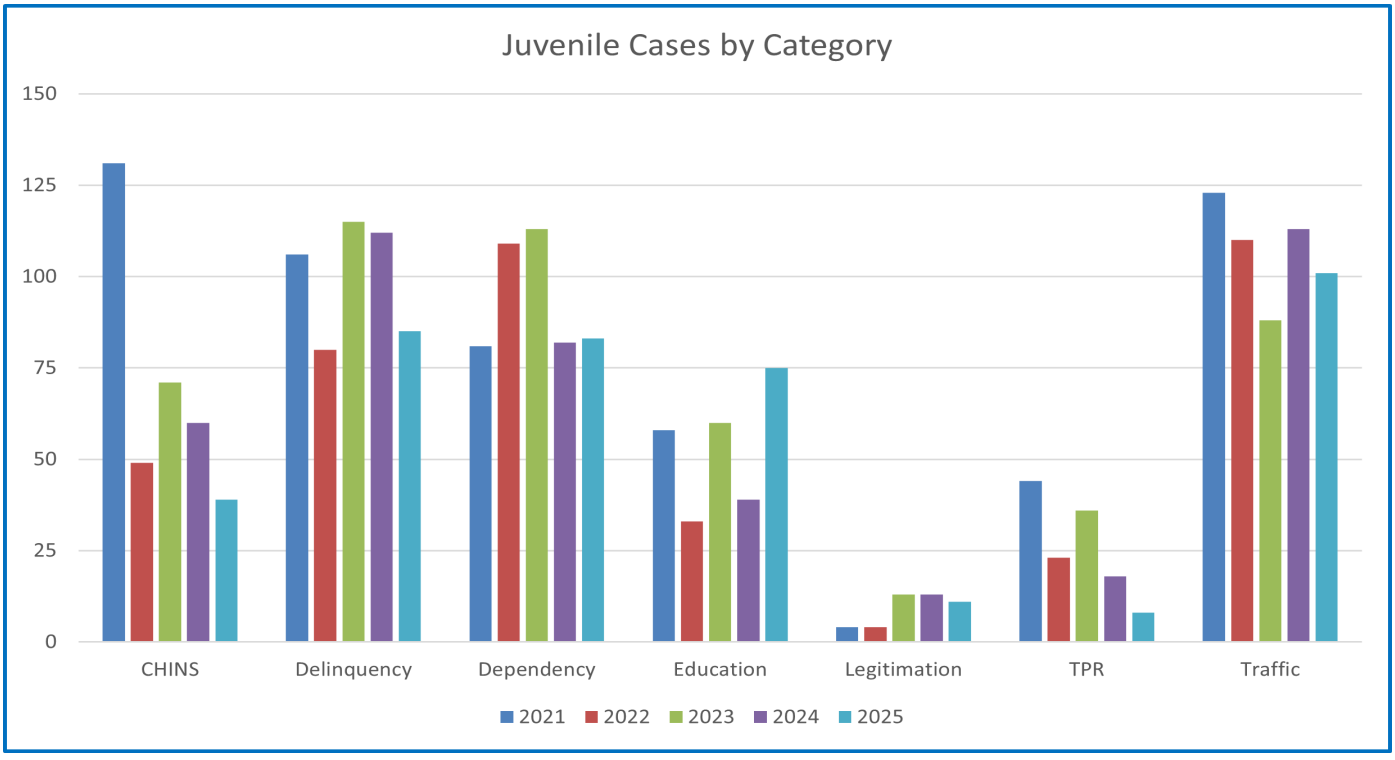
SUPPLEMENTAL JUVENILE SERVICES FUND

FUND PROFILE

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



Lorie Moss, Juvenile Court Judge



SUPPLEMENTAL JUVENILE SERVICES FUND

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
FINES & FORFEITURES					
201	351150 JUVENILE	$ 6,185	$ 5,000	$ 5,000	$ 4,200
TOTAL FINES & FORFEITURES		**6,185**	**5,000**	**5,000**	**4,200**
INVESTMENT INCOME					
201	361000 INTEREST REVENUES	1,797	1,400	1,400	1,400
TOTAL INVESTMENT INCOME		**1,797**	**1,400**	**1,400**	**1,400**
TOTAL REVENUES		**7,982**	**6,400**	**6,400**	**5,600**
EXPENDITURES					
PURCHASED SERVICES					
201	523670 BANK TRANSACTION FEES	21	20	20	30
201	531157 PROBATION SERVICES - TREATMENT	817	2,000	2,000	2,000
TOTAL PURCHASED SERVICES		**838**	**2,020**	**2,020**	**2,030**
OTHER FINANCING USES					
201	611999 TRANSFER OUT - TO FUND BALANCE	-	4,380	4,380	3,570
TOTAL OTHER FINANCING USES		**-**	**4,380**	**4,380**	**3,570**
TOTAL EXPENDITURES		**838**	**6,400**	**6,400**	**5,600**
CHANGE IN NET POSITION		**$ 7,144**	**$ -**	**$ -**	**$ -**

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
FINES & FORFEITURES					
202 351941	DRUG ABUSE TRTMT-SUPERIOR C	$ 28,041	$ 31,000	$ 31,000	$ 18,000
202 351942	DRUG ABUSE TRTMT-CITY CALHOUN	1,812	1,000	1,000	1,400
202 351943	DRUG ABUSE TRTMT- PROBATE CT	13,399	12,000	12,000	13,400
202 351945	DRUG ABUSE TRTMT-RESACA	1,049	1,000	1,000	200
202 351946	DRUG ABUSE TRTMT-JUVENILE CT	10	-	-	-
202 351947	DRUG ABUSE TRTMT-FAIRMOUNT	565	700	700	-
202 351948	CHEROKEE CIRCUIT DRUG COURT	-	10,000	10,000	10,000
TOTAL FINES & FORFEITURES		**44,876**	**55,700**	**55,700**	**43,000**
INVESTMENT INCOME					
202 361000	INTEREST REVENUES	5,715	4,000	4,000	4,000
TOTAL INVESTMENT INCOME		**5,715**	**4,000**	**4,000**	**4,000**
OTHER FINANCING SOURCES					
202 391001	OPERATING TRANSFER IN-GEN FUND	38,975	35,187	35,187	38,688
202 391100	OPERATING TRANSFER IN-OTHER	38,975	45,188	45,188	48,689
TOTAL OTHER FINANCING SOURCES		**77,950**	**80,375**	**80,375**	**87,377**
TOTAL REVENUES		**128,541**	**140,075**	**140,075**	**134,377**
EXPENDITURES					
PURCHASED SERVICES					
202 521215	COUNSELING	130,390	138,000	138,000	132,000
202 523100	PROPERTY & LIABILITY	-	-	-	302
202 523670	BANK TRANSACTION FEES	65	75	75	75
TOTAL PURCHASED SERVICES		**130,456**	**138,075**	**138,075**	**132,377**
OTHER FINANCING USES					
202 611019	OPERATING TRANSFER TO GEN FUND	1,200	2,000	2,000	2,000
TOTAL OTHER FINANCING USES		**1,200**	**2,000**	**2,000**	**2,000**
TOTAL EXPENDITURES		**131,656**	**140,075**	**140,075**	**134,377**
CHANGE IN NET POSITION		**$ (3,115)**	**$ -**	**$ -**	**$ -**

VICTIM - WITNESS ASSISTANCE FUND

FUND PROFILE

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



Erle J. Newton, III, District Attorney

VICTIM - WITNESS ASSISTANCE FUND

Account Number		Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES						
FINES & FORFEITURES						
203	351951	VICTIM ASSIST- SUPERIOR COURT	$ 9,378	$ 9,500	$ 9,500	$ 5,800
203	351952	VICTIM ASSIST-CITY CALHOUN	12,091	12,000	12,000	8,800
203	351953	VICTIM ASSIST-PROBATE COURT	36,344	32,000	32,000	36,000
203	351954	VICTIM ASSIST-MAGISTRATE COURT	249	300	300	200
203	351955	VICTIM ASSISTANCE - JUVENILE COURT	622	500	500	350
203	351956 080	VICTIM ASSIST-FAIRMOUNT	3,799	3,600	3,600	1,600
203	351958	VICTIM ASSIST-CITY OF RESACA	2,611	2,800	2,800	1,800
TOTAL FINES & FORFEITURES			**65,094**	**60,700**	**60,700**	**54,550**
INVESTMENT INCOME						
203	361000	INTEREST REVENUES	2,384	700	700	2,000
TOTAL INVESTMENT INCOME			**2,384**	**700**	**700**	**2,000**
OTHER FINANCING SOURCES						
203	391001	OPERATING TRANSFER IN-GEN FUND	110,552	112,875	112,875	114,141
TOTAL OTHER FINANCING SOURCES			**110,552**	**112,875**	**112,875**	**114,141**
USE OF RESERVES						
203	391999	TRANSFER IN-FUND BALANCE	-	-	1,888	-
TOTAL USE OF RESERVES			**-**	**-**	**1,888**	**-**
TOTAL REVENUES			**$ 178,030**	**$ 174,275**	**$ 176,163**	**$ 170,691**

VICTIM - WITNESS ASSISTANCE FUND

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
EXPENDITURES						
PERSONAL SERVICES						
203	511100	REGULAR EMPLOYEES SALARIES	$ 88,547	$ 95,174	$ 95,174	$ 98,693
203	512100	GROUP INSURANCE	23,368	64,794	64,794	56,175
203	512200	FICA CONTRIBUTIONS	6,699	7,279	7,279	7,550
203	512400	RETIREMENT CONTRIBUTIONS	1,249	1,303	3,191	2,953
203	512700	WORKERS COMPENSATION	-	-	-	138
TOTAL PERSONAL SERVICES			**119,863**	**168,550**	**170,438**	**165,509**
PURCHASED SERVICES						
203	523100	PROPERTY & LIABILITY	-	-	-	490
203	523300	ADVERTISING	-	450	450	250
203	523400	PRINTING & BINDING	440	300	300	300
203	523500	TRAVEL	-	1,200	1,140	-
203	523602	WITNESS FEES	-	750	25	750
203	523670	BANK TRANSACTION FEES	29	25	750	75
203	523700	EDUCATION AND TRAINING	-	750	-	-
TOTAL PURCHASED SERVICES			**469**	**3,475**	**3,415**	**1,865**
SUPPLIES						
203	531101	OFFICE SUPPLIES	288	1,200	1,200	500
203	531104	PRINTER SUPPLIES	67	150	150	150
203	531600	SMALL EQUIPMENT	-	500	560	500
203	531700	OTHER SUPPLIES	36	400	400	300
TOTAL SUPPLIES			**392**	**2,250**	**2,310**	**1,450**
INDIRECT COST ALLOCATION						
203	551101	INDIRECT COST ALLOCATION	-	-	-	1,867
TOTAL INDIRECT COST ALLOCATION			**-**	**-**	**-**	**1,867**
TOTAL EXPENDITURES			**120,723**	**174,275**	**176,163**	**170,691**
CHANGE IN NET POSITION			**$ 57,307**	**$ -**	**$ -**	**$ -**

LAW LIBRARY FUND

FUND PROFILE

This fund, under the direction of the elected Superior Court judge, accounts for specific court fees collected and dedicated to maintaining legal research materials for public and judicial use. These funds are mandated by local ordinances to buy law books, legal materials, electronic research tools and to support library operations.



D. Scott Smith, Superior Court Judge

LAW LIBRARY FUND

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
FINES & FORFEITURES					
205	351110 LAW LIBRARY - SUPERIOR COURT	$ 4,526	$ -	$ 4,292	$ 4,200
205	351150 LAW LIBRARY - JUVENILE COURT	635	-	710	650
205	351170 LAW LIBRARY - PROBATE COURT	19,401	-	21,980	20,000
TOTAL FINES & FORFEITURES		**24,562**	**-**	**26,982**	**24,850**
USE OF RESERVES					
205	391999 TRANSFER IN-FUND BALANCE	-	-	-	40,487
TOTAL USE OF RESERVES		**-**	**-**	**-**	**40,487**
TOTAL REVENUES		**24,562**	**-**	**26,982**	**65,337**
EXPENDITURES					
SUPPLIES					
205	531104 PRINTER SUPPLIES	1,319	-	-	1,000
205	531400 BOOKS AND PERIODICALS	7,103	-	4,510	4,500
TOTAL SUPPLIES		**8,422**	**-**	**4,510**	**5,500**
OTHER FINANCING USES					
205	611019 OPERATING TRANSFER TO GEN FUND	-	-	22,472	59,837
TOTAL OTHER FINANCING USES		**-**	**-**	**22,472**	**59,837**
TOTAL EXPENDITURES		**8,422**	**-**	**26,982**	**65,337**
CHANGE IN NET POSITION		**$ 16,140**	**$ -**	**$ -**	**$ -**

FIRE FUND

FUND PROFILE

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

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

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



Heath Derryberry, Fire Chief



Gordon County Fire Station 1

FIRE FUND

REVENUES

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
TAXES					
207	316200 INSURANCE PREMIUM	$ 3,862,297	$ 3,450,000	$ 3,450,000	$ 3,850,000
TOTAL TAXES		**3,862,297**	**3,450,000**	**3,450,000**	**3,850,000**
LICENSES & PERMITS					
207	321401 BUSINESS LICENSE- GENERAL	42,958	48,000	48,000	28,000
207	321700 OTHER BUSINESS LICENSE/PERMITS	3,859	4,000	4,000	7,000
TOTAL LICENSES & PERMITS		**46,817**	**52,000**	**52,000**	**35,000**
INTERGOVERNMENTAL					
CHARGES FOR SERVICES					
207	341400 PRINTING & DUPLICATING SERVICES	8	-	-	-
TOTAL CHARGES FOR SERVICES		**8**	**-**	**-**	**-**
INVESTMENT INCOME					
207	361000 INTEREST REVENUES	96,158	85,000	85,000	82,000
207	361050 INTEREST REVENUES-INVESTMENTS	30,793	30,000	30,000	30,716
207	363000 UNREALIZED GAIN OR LOSS-INVESTMENTS	27,640	-	-	-
TOTAL INVESTMENT INCOME		**154,591**	**115,000**	**115,000**	**112,716**
CONTRIBUTIONS					
207	370010 VARIOUS	5,000	2,500	39,010	-
TOTAL CONTRIBUTIONS		**5,000**	**2,500**	**39,010**	**-**
MISCELLANEOUS					
207	389099 MISCELLANEOUS	-	-	1,000	-
TOTAL MISCELLANEOUS		**-**	**-**	**1,000**	**-**
OTHER FINANCING SOURCES					
207	391001 OPERATING TRANSFER IN-GEN FUND	2,513,164	2,464,124	2,460,592	2,538,749
207	391006 TRANSFER IN - ARPA	-	-	25,000	145,000
TOTAL OTHER FINANCING SOURCES		**2,513,164**	**2,464,124**	**2,485,592**	**2,683,749**
USE OF RESERVES					
207	391999 TRANSFER IN-FUND BALANCE	-	810,000	901,936	850,000
TOTAL USE OF RESERVES		**-**	**810,000**	**901,936**	**850,000**
TOTAL REVENUES		**$ 6,581,877**	**$ 6,893,624**	**$ 7,044,538**	**$ 7,531,465**

FIRE FUND

Account Number	Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
EXPENDITURES					
PERSONAL SERVICES					
460 511100	REGULAR EMPLOYEES SALARIES	$ 3,172,021	$ 3,633,758	$ 3,633,758	$ 3,842,782
460 511300	OVERTIME	250,026	322,888	322,888	331,957
460 512100	GROUP INSURANCE	1,492,329	1,773,181	1,773,181	1,850,317
460 512200	FICA CONTRIBUTIONS	254,691	302,683	302,683	314,470
460 512400	RETIREMENT CONTRIBUTIONS	56,753	63,306	155,242	143,613
460 512700	WORKERS COMPENSATION	-	-	-	56,124
TOTAL PERSONAL SERVICES		**5,225,820**	**6,095,816**	**6,187,752**	**6,539,263**
PURCHASED SERVICES					
460 521307	OTHER TECHNICAL SERVICES	2,798	4,000	4,000	4,000
460 522110	DISPOSAL	5,276	5,100	5,100	5,100
460 522201	R&M-SITE IMPROVEMENTS	8,000	3,000	3,000	3,000
460 522210	R&M-BUILDINGS	64,839	60,000	60,000	60,000
460 522220	R&M-INFRASTRUCTURE	24,055	25,000	25,000	25,000
460 522230	R&M-MACHINERY	47,036	40,000	40,000	50,000
460 522250	R&M-VEHICLES	82,637	85,000	86,000	90,000
460 522290	EXTERMINATING	1,700	2,000	2,000	1,700
460 522320	RENTAL OF EQUIPMENT & VEHICLES	781	1,000	1,000	1,000
460 523019	TOWING SERVICES	3,650	4,000	4,000	4,000
460 523100	PROPERTY & LIABILITY	-	-	-	63,045
460 523201	COMM.-TELEPHONE	10,269	12,000	12,000	9,500
460 523210	COMM-INTERNET	21,134	25,000	25,000	23,750
460 523213	TV	3,320	3,500	3,500	3,500
460 523220	COMM.-POSTAGE	218	300	300	300
460 523300	ADVERTISING	540	200	200	200
460 523500	TRAVEL	12,510	14,000	14,000	14,000
460 523570	HIGHWAY IMPACT FEES	1,450	2,000	2,000	2,000
460 523601	DUES	3,792	4,000	4,000	6,000
460 523670	BANK TRANSACTION FEES	1,225	1,500	1,500	1,500
460 523700	EDUCATION AND TRAINING	1,807	15,000	12,788	12,750
TOTAL PURCHASED SERVICES		**297,038**	**306,600**	**305,388**	**380,345**

FIRE FUND

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
EXPENDITURES						
SUPPLIES						
460	531101	OFFICE SUPPLIES	1,803	1,500	1,500	1,500
460	531104	PRINTER SUPPLIES	447	1,000	1,000	500
460	531105	R&M BLDG SUPPLIES	8,480	6,000	6,000	3,000
460	531110	OPERATIONAL SUPPLIES	27,579	25,000	25,000	33,000
460	531136	EDUCATIONAL MATERIALS	-	6,000	8,212	8,200
460	531140	JANITORIAL SUPPLIES	13,511	15,000	15,000	15,000
460	531150	AUTOMOTIVE/MACHINERY SUPPLIES	25,320	28,000	26,600	18,000
460	531210	WATER/SEWER	22,298	19,000	19,000	23,700
460	531220	NATURAL GAS	19,289	20,000	20,000	15,000
460	531230	ELECTRICITY	58,378	58,000	58,000	58,000
460	531240	BOTTLED GAS	8,994	7,000	7,000	6,000
460	531270	GASOLINE/DIESEL	65,172	80,000	80,000	104,376
460	531400	BOOKS AND PERIODICALS	1,674	3,000	3,000	2,000
460	531600	SMALL EQUIPMENT	127,991	140,000	167,472	170,000
460	531604	SUBSCRIPTION SOFTWARE	44,996	53,000	55,456	55,300
460	531700	OTHER SUPPLIES	18,191	15,000	14,800	14,000
460	531701	UNIFORMS	40,979	37,700	41,600	37,700
460	531702	SHOES/BOOTS	7,376	8,700	8,700	9,570
460	531703	SPECIAL GEAR	78,856	-	25,000	25,000
460	531703	AWARDS	4,200	1,000	1,750	2,400
TOTAL SUPPLIES			**575,534**	**524,900**	**585,090**	**602,246**
INDIRECT COST ALLOCATION						
460	551101	INDIRECT COST ALLOCATION	-	-	-	43,303
TOTAL INDIRECT COST ALLOCATION			**-**	**-**	**-**	**43,303**
DEPRECIATION & AMORTIZATION						
460	562001	AMORTIZATION - INVESTMENTS	(33,692)	(33,692)	(33,692)	(33,692)
TOTAL DEPRECIATION & AMORTIZATION			**(33,692)**	**(33,692)**	**(33,692)**	**(33,692)**
TOTAL EXPENDITURES			**6,064,700**	**6,893,624**	**7,044,538**	**7,531,465**
CHANGE IN NET POSITION			**$ 517,176**	**$ -**	**$ -**	**$ -**

JAIL MAINTENANCE & CONSTRUCTION FUND

FUND PROFILE

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



Gordon County Justice Center and Sheriff's Office

JAIL MAINTENANCE & CONSTRUCTION FUND

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
FINES & FORFEITURES					
208	351910 JAIL MAINTENANCE FEES	$ 119,300	$ 115,000	$ 115,000	$ 125,000
TOTAL FINES & FORFEITURES		**119,300**	**115,000**	**115,000**	**125,000**
INVESTMENT INCOME					
208	361000 INTEREST REVENUES	6,228	3,800	3,800	4,500
TOTAL INVESTMENT INCOME		**6,228**	**3,800**	**3,800**	**4,500**
TOTAL REVENUES		**125,528**	**118,800**	**118,800**	**129,500**
EXPENDITURES					
PURCHASED SERVICES					
208	523670 BANK TRANSACTION FEES	66	80	80	94
TOTAL PURCHASED SERVICES		**66**	**80**	**80**	**94**
OTHER FINANCING USES					
208	611019 OPERATING TRANSFER TO GEN FUND	110,000	118,720	118,720	129,406
TOTAL OTHER FINANCING USES		**110,000**	**118,720**	**118,720**	**129,406**
TOTAL EXPENDITURES		**110,066**	**118,800**	**118,800**	**129,500**
CHANGE IN NET POSITION		**$ 15,462**	**$ -**	**$ -**	**$ -**

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 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
FINES & FORFEITURES					
210	351175 CONDEMNATION-FINES & FORF.	$ 236,893	$ 45,000	$ 45,000	$ 140,000
210	351177 SALE OF SEIZED PROPERTY	23,183	22,000	22,000	25,000
TOTAL FINES & FORFEITURES		**260,076**	**67,000**	**67,000**	**165,000**
INVESTMENT INCOME					
210	361000 INTEREST REVENUES	57	50	50	50
TOTAL INVESTMENT INCOME		**57**	**50**	**50**	**50**
TOTAL REVENUES		**260,133**	**67,050**	**67,050**	**165,050**
EXPENDITURES					
PURCHASED SERVICES					
210	521307 OTHER TECHNICAL SERVICES	3,792	-	-	-
210	522201 R&M-SITE IMPROVEMENTS	10,230	7,000	7,000	-
210	522250 R&M-VEHICLES	6,252	8,000	8,000	-
210	523061 DISTRICT ATTORNEY'S OFFICE	15,490	4,500	4,500	16,000
210	523063 SEIZURE REIMBURSEMENT	110,532	10,000	10,000	110,000
210	523065 PURCHASED INFORMATION / EVIDENCE	500	-	-	-
210	523300 ADVERTISING	14,017	5,000	5,000	5,000
210	523700 EDUCATION & TRAINING	-	500	500	-
TOTAL PURCHASED SERVICES		**160,813**	**35,000**	**35,000**	**131,000**
SUPPLIES					
210	531110 OPERATIONAL SUPPLIES	30,933	22,050	22,050	25,050
210	531600 SMALL EQUIPMENT	15,416	10,000	10,000	6,000
210	531700 OTHER SUPPLIES	2,712	-	-	3,000
TOTAL SUPPLIES		**49,061**	**32,050**	**32,050**	**34,050**
TOTAL EXPENDITURES		**209,874**	**67,050**	**67,050**	**165,050**
CHANGE IN NET POSITION		**$ 50,259**	**$ -**	**$ -**	**$ -**

OPIOID FUND

FUND PROFILE

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

OPIOID FUND

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
FINES & FORFEITURES					
213 351920	OPIOID PAYMENTS	$ 45,999	$ 55,534	$ 55,534	$ 64,950
TOTAL FINES & FORFEITURES		**45,999**	**55,534**	**55,534**	**64,950**
INVESTMENT INCOME					
213 361000	INTEREST REVENUES	9,724	8,700	8,700	10,000
TOTAL INVESTMENT INCOME		**9,724**	**8,700**	**8,700**	**10,000**
TOTAL REVENUES		**55,723**	**64,234**	**64,234**	**74,950**
EXPENDITURES					
PURCHASED SERVICES					
213 523670	BANK TRANSACTION FEES	114	150	150	150
TOTAL PURCHASED SERVICES		**114**	**150**	**150**	**150**
SUPPLIES					
213 531110	OPERATIONAL SUPPLIES	765	-	-	-
TOTAL SUPPLIES		**765**	**-**	**-**	**-**
OTHER FINANCING USES					
213 611032	TRANSFER OUT-DRUG ABUSE FUND	38,975	45,188	45,188	48,689
213 611999	TRANSFER OUT - TO FUND BALANCE	-	18,896	18,896	26,111
TOTAL OTHER FINANCING USES		**38,975**	**64,084**	**64,084**	**74,800**
TOTAL EXPENDITURES		**39,854**	**64,234**	**64,234**	**74,950**
CHANGE IN NET POSITION		**$ 15,869**	**$ -**	**$ -**	**$ -**

CLERK'S IMAGE FUND

FUND PROFILE

This fund was established between the Clerk of Superior Court and the Georgia Superior Court Clerks' Cooperative Authority in order to fund expenditures and on-going improvements within the Clerk's Office. Funds are remitted to the Clerk's office for the electronic delivery of data that is filed within the Clerk's office, including, but not limited to, real estate, personal property, liens, and notary public records.



Grant Walraven, Clerk of Superior Court

CLERK'S IMAGE FUND

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
CHARGES FOR SERVICES					
214	341200 RECORDING FEES	$ 30,835	$ -	$ 33,538	$ 31,500
TOTAL CHARGES FOR SERVICES		**30,835**	**-**	**33,538**	**31,500**
INVESTMENT INCOME					
214	361000 INTEREST REVENUES	-	-	-	100
TOTAL INVESTMENT INCOME		**-**	**-**	**-**	**100**
OTHER FINANCING SOURCES					
214	391999 TRANSFER IN-FUND BALANCE	-	-	-	89,600
TOTAL OTHER FINANCING SOURCES		**-**	**-**	**-**	**89,600**
TOTAL REVENUES		**30,835**	**-**	**33,538**	**121,200**
EXPENDITURES					
SUPPLIES					
214	531110 OPERATIONAL SUPPLIES	-	-	-	3,200
214	531600 SMALL EQUIPMENT	2,136	-	-	-
TOTAL PURCHASED SERVICES		**2,136**	**-**	**-**	**3,200**
OTHER FINANCING USES					
214	611019 TRANSFER OUT - TO GENERAL FUND	-	-	-	118,000
214	611999 TRANSFER OUT - TO FUND BALANCE	-	-	33,538	-
TOTAL OTHER FINANCING USES		**-**	**-**	**33,538**	**118,000**
TOTAL EXPENDITURES		**2,136**	**-**	**33,538**	**121,200**
CHANGE IN NET POSITION		**$ 28,699**	**$ -**	**$ -**	**$ -**



Gordon County 911 Center

E-911 FUND

FUND PROFILE

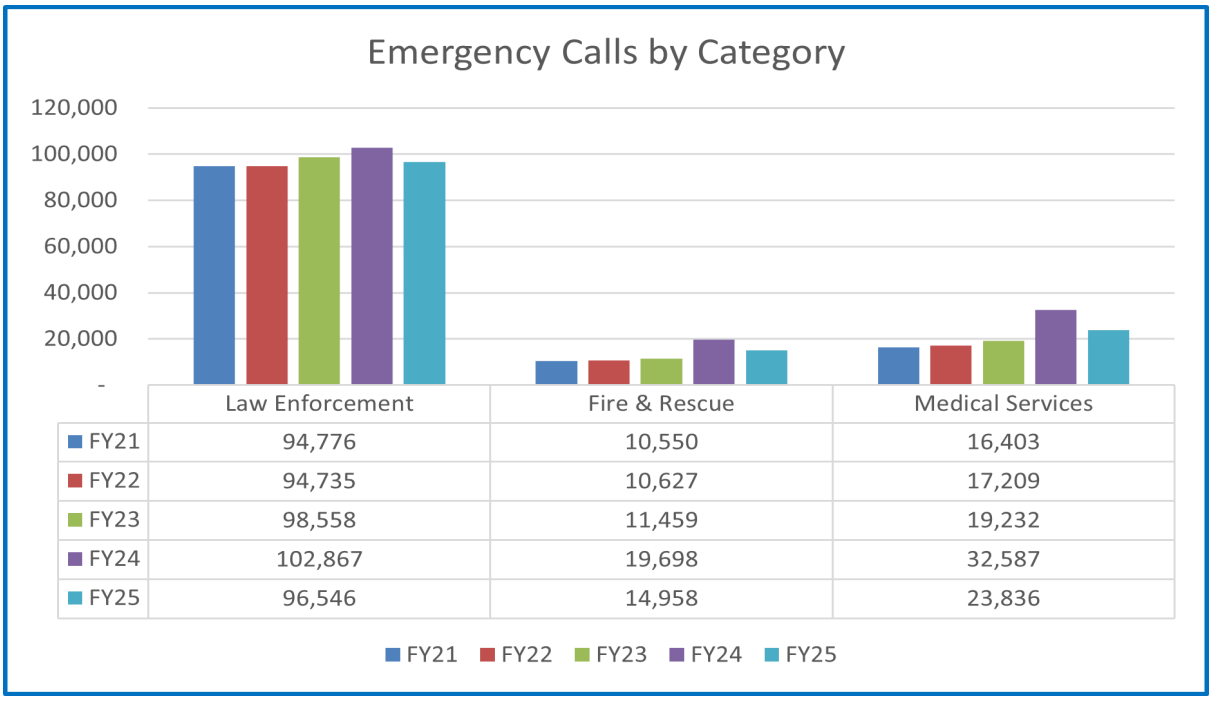
The E-911 Special Revenue Fund receives revenues from a monthly $1.50 surcharge placed on all wired telephones in the County, a monthly $1.50 surcharge placed on all wireless telephones in the County (Phase I and II), and a monthly $1.50 surcharge placed on all VOIP telephones. These proceeds are specifically 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 do not cover all of the E-911 Fund's expenses, the General Fund must transfer funds to the E-911 Fund to pay for the balance of normal operating expenses.



Angie Gillman, Director

E-911 FUND

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
CHARGES FOR SERVICES					
215	341400 PRINTING & DUPLICATING SERVICES	$ 575	$ 400	$ 400	$ 650
215	342500 E-911 CHARGES	923,672	920,000	920,000	950,000
215	342507 E-911 WIRELESS CHARGES	222,183	218,000	218,000	216,000
TOTAL CHARGES FOR SERVICES		**1,146,430**	**1,138,400**	**1,138,400**	**1,166,650**
INVESTMENT INCOME					
215	361000 INTEREST REVENUES	26,714	24,000	24,000	24,000
TOTAL INVESTMENT INCOME		**26,714**	**24,000**	**24,000**	**24,000**
OTHER INCOME					
215	370008 CONTRIBUTIONS-911 DISPATCH	75,000	75,000	75,000	75,000
215	370010 CONTRIBUTIONS-VARIOUS	250	-	-	-
TOTAL OTHER INCOME		**75,250**	**75,000**	**75,000**	**75,000**
OTHER FINANCING SOURCES					
215	391001 OPERATING TRANSFER IN-GEN FUND	1,003,551	1,085,536	1,085,536	1,264,471
215	391999 TRANSFER IN-FUND BALANCE	-	211,428	246,153	215,000
TOTAL OTHER FINANCING SOURCES		**1,003,551**	**1,296,964**	**1,331,689**	**1,479,471**
TOTAL REVENUES		**$ 2,251,945**	**$ 2,534,364**	**$ 2,569,089**	**$ 2,745,121**



E-911 FUND

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
EXPENDITURES						
PERSONAL SERVICES						
445	511100	REGULAR EMPLOYEES SALARIES	$ 1,048,786	$ 1,162,046	$ 1,162,046	$ 1,192,738
445	511300	OVERTIME	222,550	261,294	261,294	270,968
445	512100	GROUP INSURANCE	543,307	635,008	635,008	751,129
445	512200	FICA CONTRIBUTIONS	94,739	102,002	102,002	100,424
445	512400	RETIREMENT CONTRIBUTIONS	21,039	21,339	56,064	45,946
445	512400	RETIREMENT CONTRIBUTIONS - POAB	-	-	-	1,155
445	512700	WORKERS COMPENSATION	-	-	-	2,057
TOTAL PERSONAL SERVICES			**1,930,421**	**2,181,689**	**2,216,414**	**2,364,417**
PURCHASED SERVICES						
445	522110	DISPOSAL	574	480	480	576
445	522210	R&M-BUILDINGS	653	3,700	3,800	-
445	522230	R&M-MACHINERY	20,318	38,739	38,369	43,200
445	522250	R&M-VEHICLES	-	500	500	500
445	522320	RENTAL OF EQUIPMENT & VEHICLES	(152)	1,200	1,200	1,240
445	522325	CAD LEASE & MAINTENANCE	165,453	138,870	138,870	138,870
445	523100	PROPERTY & LIABILITY	-	-	-	5,140
445	523201	COMM.-TELEPHONE	45,816	10,970	46,850	46,850
445	523202	COMM.-TELEPHONE ADMIN FEES	739	1,200	1,200	480
445	523210	COMM.-INTERNET	4,825	4,900	4,900	4,900
445	523300	ADVERTISING	-	250	250	250
445	523500	TRAVEL	2,274	6,000	6,000	5,000
445	523601	DUES	216	220	153	220
445	523670	BANK TRANSACTION FEES	331	325	325	400
445	523700	EDUCATION AND TRAINING	3,188	8,000	8,000	6,000
TOTAL PURCHASED SERVICES			**244,234**	**215,354**	**250,897**	**253,626**
SUPPLIES						
445	531101	OFFICE SUPPLIES	921	1,000	1,000	1,000
445	531104	PRINTER SUPPLIES	763	1,000	1,000	1,000
445	531110	OPERATIONAL SUPPLIES	2,818	400	149	500
445	531140	JANITORIAL SUPPLIES	3,223	3,000	3,000	3,500
445	531150	AUTOMOTIVE/MACHINERY SUPPLIES	21	-	-	-
445	531210	WATER/SEWER	249	300	300	300
445	531220	NATURAL GAS	694	700	700	700
445	531230	ELECTRICITY	15,164	16,000	16,000	16,000
445	531270	GASOLINE/DIESEL	210	2,000	2,000	700
445	531600	SMALL EQUIP	6,929	1,300	1,888	9,700
445	531604	SUBSCRIPTION SOFTWARE	70,230	106,131	70,251	71,516
445	531700	OTHER SUPPLIES	1,027	2,000	2,000	1,500
445	531701	UNIFORMS	2,375	2,990	2,990	2,990
445	531707	AWARDS	-	500	500	500
TOTAL SUPPLIES			**104,622**	**137,321**	**101,778**	**109,906**
INDIRECT COST ALLOCATION						
445	551101	INDIRECT COST ALLOCATION	-	-	-	17,172
TOTAL INDIRECT COST ALLOCATION			**-**	**-**	**-**	**17,172**
TOTAL EXPENDITURES			**2,279,278**	**2,534,364**	**2,569,089**	**2,745,121**
CHANGE IN NET POSITION			**$ (27,333)**	**$ -**	**$ -**	**$ -**

INMATE COMMISSARY FUND

FUND PROFILE

The Inmate Commissary Fund, administered by the Gordon County Jail, maintains funds for incarcerated individuals to purchase snacks, hygiene products, stamps, stationary, clothing, and some electronics, alongside managing vending commissions for authorized Sheriff's Department supplies. Inmates have access to both an in-house commissary store, and commissary packages that can be purchased and shipped to the inmate by friends and family. This fund is the holding and pass-through account of these activities.



INMATE COMMISSARY FUND

Account Number		Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES						
CHARGES FOR SERVICES						
216	346127	MISCELLANEOUS CHARGES	$ 578,247	$ -	$ 439,484	$ 439,575
TOTAL INTERGOVERNMENTAL			**578,247**	**-**	**439,484**	**439,575**
TOTAL REVENUES			**578,247**	**-**	**439,484**	**439,575**
EXPENDITURES						
SUPPLIES						
216	523201	COMM.- TELEPHONE	-	-	146,428	146,450
216	523670	BANK TRANSACTION FEES	-	-	8,702	8,725
216	531110	OPERATIONAL SUPPLIES	578,247	-	284,354	284,400
TOTAL SUPPLIES			**578,247**	**-**	**439,484**	**439,575**
TOTAL EXPENDITURES			**578,247**	**-**	**439,484**	**439,575**
CHANGE IN NET POSITION			**$ -**	**$ -**	**$ -**	**$ -**

AMERICAN RESCUE PLAN FUND

FUND PROFILE

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



AMERICAN RESCUE PLAN FUND

Account Number		Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES						
INTERGOVERNMENTAL						
230	332300	ARPA	$ 307,027	$ 6,000,000	$ 6,000,000	$ -
TOTAL INTERGOVERNMENTAL			**307,027**	**6,000,000**	**6,000,000**	**-**
INVESTMENT INCOME						
230	361000	INTEREST REVENUES	158,952	-	25,000	25,000
230	361050	INTEREST REVENUE-INVESTMENTS	30,705	-	-	-
230	363000	UNREALIZED GAIN OR LOSS-INVESTMENTS	6,868	-	-	-
TOTAL INVESTMENT INCOME			**196,525**	**-**	**25,000**	**25,000**
USE OF RESERVES						
230	391999	TRANSFER IN-FUND BALANCE	-	-	-	120,500
TOTAL USE OF RESERVES			**-**	**-**	**-**	**120,500**
TOTAL REVENUES			**503,551**	**6,000,000**	**6,025,000**	**145,500**
EXPENDITURES						
PURCHASED SERVICES						
230	521307 36	OTHER TECHNICAL SERVICES	61,822	-	-	-
230	523670	BANK TRANSACTION FEES	1,966	-	-	500
TOTAL PURCHASED SERVICES			**63,787**	**-**	**-**	**500**
CAPITAL OUTLAY						
230	541400	C.O. INFRASTRUCTURE	-	6,000,000	6,000,000	-
TOTAL CAPITAL OUTLAY			**-**	**6,000,000**	**6,000,000**	**-**
DEPRECIATION & AMORTIZATION						
230	562001	AMORTIZATION - INVESTMENTS	(120,730)	-	-	-
TOTAL DEPRECIATION & AMORTIZATION			**(120,730)**	**-**	**-**	**-**
OTHER FINANCING USES						
230	611015	OPERATING TRANSFER TO FIRE FD	-	-	25,000	145,000
TOTAL OTHER FINANCING USES			**-**	**-**	**25,000**	**145,000**

FLOATING LOCAL OPTION SALES TAX FUND

FUND PROFILE

A referendum was held during November 2025 to determine if a one percent (1%) sales and use tax should be imposed for a five year period with the proceeds used exclusively to reduce property taxes imposed by Gordon County and the cities of Calhoun, Plainville, and Fairmount. During that referendum, a total of 5,227 citizens voted - 3,456 (66%) for the FLOST and 1,771 (34%) against it. At the time of the referendum, the County had 39,166 registered voters. Therefore, the referendum had a 14% voter turnout rate. Since the referendum was approved and the County had an intergovernmental agreement with the cities, the 1% floating local option sales and use tax went into effect January 1, 2026 and will be in effect until December 31, 2030.



FLOATING LOCAL OPTION SALES TAX

Account Number		Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES						
TAXES						
237	313301	FLOST	$ -	$ -	$ -	$ 9,036,980
TOTAL TAXES				**-**	**-**	**-**	**9,036,980**
INVESTMENT INCOME						
237	361000	INTEREST REVENUES		-	-	-	285,000
TOTAL INVESTMENT INCOME					**-**	**-**	**285,000**
TOTAL REVENUES				**-**	**-**	**-**	**9,321,980**
EXPENDITURES						
PURCHASED SERVICES						
237	523670	BANK TRANSACTION FEES		-	-	-	288
TOTAL PURCHASED SERVICES				**-**	**-**	**-**	**288**
OTHER COSTS						
237	572028	CITY OF CALHOUN		-	-	-	5,000,700
237	572036	CITY OF PLAINVILLE		-	-	-	85,728
237	572038	CITY OF FAIRMOUNT		-	-	-	200,028
TOTAL OTHER COSTS					**-**	**-**	**5,286,456**
OTHER FINANCING USES						
237	611019	OPERATING TRANSFER TO GEN FUND		-	-	-	4,035,236
TOTAL OTHER FINANCING USES				**-**	**-**	**-**	**4,035,236**
TOTAL EXPENDITURES				**-**	**-**	**-**	**9,321,980**
CHANGE IN NET POSITION			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

HOTEL/MOTEL TAX FUND

FUND PROFILE

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



HOTEL/MOTEL TAX FUND

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
TAXES					
275 314100	HOTEL/MOTEL TAX	$ 117,707	$ 115,000	$ 115,000	$ 120,000
TOTAL TAXES		**117,707**	**115,000**	**115,000**	**120,000**
TOTAL REVENUES		**117,707**	**115,000**	**115,000**	**120,000**
EXPENDITURES					
PURCHASED SERVICES					
275 572017	DEV AUTH-HOTEL/MOTEL TAX	44,140	43,125	43,125	45,000
275 572021	CHAMBER OF COMM-HOTEL/MOTEL TAX	73,567	71,875	71,875	75,000
TOTAL PURCHASED SERVICES		**117,707**	**115,000**	**115,000**	**120,000**
TOTAL EXPENDITURES		**117,707**	**115,000**	**115,000**	**120,000**
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

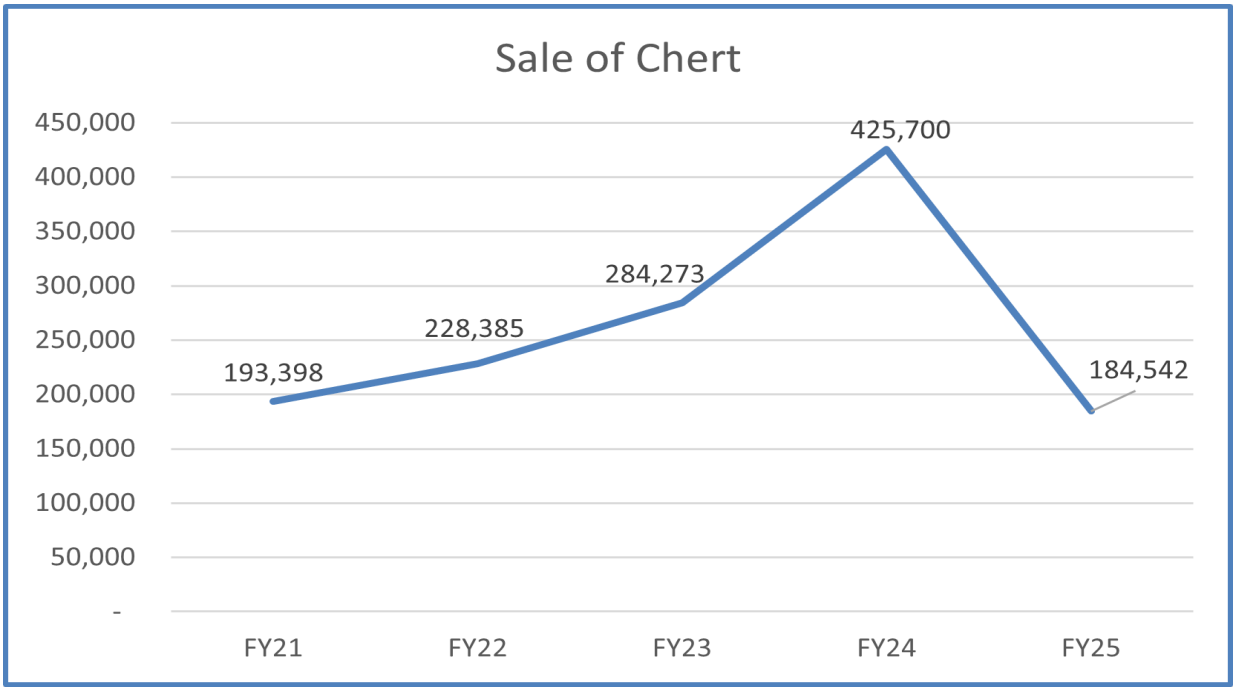


Gordon County Solid Waste Facility

PUBLIC WORKS
CHERT FUND

FUND PROFILE

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



PUBLIC WORKS
CHERT FUND

Account Number		Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES						
CHARGES FOR SERVICES						
501	341390	OTHER	$ 261	$ 240	$ 240	$ 300
501	343902	SALE OF CHERT	184,542	300,000	300,000	215,000
TOTAL CHARGES FOR SERVICES			**184,803**	**300,240**	**300,240**	**215,300**
INVESTMENT INCOME						
501	361000	INTEREST REVENUES	26,721	20,000	20,000	18,000
TOTAL INVESTMENT INCOME			**26,721**	**20,000**	**20,000**	**18,000**
OTHER FINANCING SOURCES						
501	391001	TRANSFER IN - GENERAL FUND	24,150	75,000	75,000	70,000
501	391999	TRANSFER IN - FUND BALANCE	-	-	2,634	116,635
TOTAL OTHER FINANCING SOURCES			**24,150**	**75,000**	**77,634**	**186,635**
TOTAL REVENUES			**235,674**	**395,240**	**397,874**	**419,935**
EXPENDITURES						
PERSONAL SERVICES						
448	511100	REGULAR EMPLOYEES SALARIES	114,754	114,047	114,047	120,433
448	511300	OVERTIME	367	508	508	528
448	512100	GROUP INSURANCE	70,406	75,486	75,486	91,309
448	512200	FICA CONTRIBUTIONS	7,782	8,763	8,763	9,254
448	512400	RETIREMENT CONTRIBUTIONS	14,206	1,835	4,469	4,234
448	512700	WORKERS COMPENSATION	-	-	-	4,052
TOTAL PERSONAL SERVICES			**207,516**	**200,639**	**203,273**	**229,810**

PUBLIC WORKS

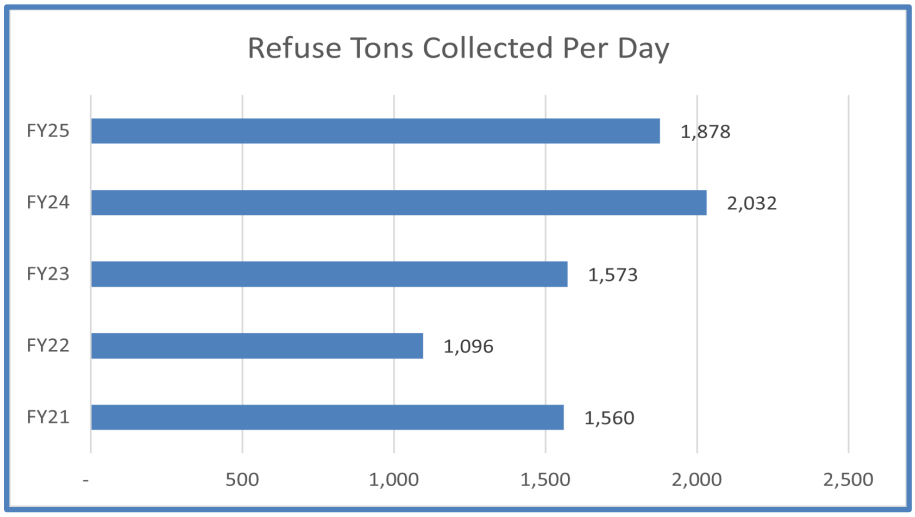
CHERT FUND

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
EXPENDITURES						
PURCHASED SERVICES						
448	522201	R&M-SITE IMPROVEMENTS	450	1,000	1,000	500
448	522210	R&M-BUILDINGS	1,067	1,000	1,000	500
448	522230	R&M-MACHINERY	54,899	65,000	63,970	65,000
448	522250	R&M-VEHICLES	3,669	5,000	5,000	2,500
448	523019	TOWING SERVICES	-	5,000	5,000	2,500
448	523100	PROPERTY & LIABILITY	-	-	-	1,320
448	523201	COMM.-TELEPHONE	914	950	950	1,525
448	523210	COMM.-INTERNET	1,106	1,300	1,300	1,300
448	523400	PRINTING AND BINDING	11	-	-	-
448	523670	BANK TRANSACTION FEES	380	375	375	325
448	523700	EDUCATION & TRAINING	20	-	150	225
TOTAL PURCHASED SERVICES			**62,517**	**79,625**	**78,745**	**75,695**
SUPPLIES						
448	531105	BUILDING SUPPLIES	85	600	600	300
448	531110	OPERATIONAL SUPPLIES	641	1,500	1,350	500
448	531150	AUTOMOTIVE/MACHINERY SUPPLIES	18,171	12,700	12,700	12,700
448	531151	TIRES AND TUBES	-	-	-	500
448	531155	MOTOR OIL	574	750	1,780	1,800
448	531210	WATER/SEWER	3,641	3,000	3,000	3,460
448	531230	ELECTRICITY	3,546	4,500	4,500	4,800
448	531270	GASOLINE/DIESEL	23,238	30,000	30,000	30,907
448	531600	SMALL EQUIPMENT	201	500	500	200
448	531604	SUBSCRIPTION SOFTWARE	3,490	4,000	4,000	1,190
448	531701	UNIFORMS	687	700	700	700
448	531702	SHOES/BOOTS	300	300	300	330
448	531703	SPECIAL GEAR	214	500	500	250
TOTAL SUPPLIES			**54,788**	**59,050**	**59,930**	**57,637**
INDIRECT COST ALLOCATION						
448	551101	INDIRECT COST ALLOCATION	-	-	-	1,493
TOTAL INDIRECT COST ALLOCATION			**-**	**-**	**-**	**1,493**
DEPRECIATION						
448	561000	DEPRECIATION	55,271	55,300	55,300	55,300
TOTAL DEPRECIATION			**55,271**	**55,300**	**55,300**	**55,300**
OTHER FINANCING USES						
501	611999	TRANSFER OUT-FUND BALANCE	-	626	626	-
TOTAL OTHER FINANCING USES			**-**	**626**	**626**	**-**
TOTAL EXPENDITURES			**380,092**	**395,240**	**397,874**	**419,935**
CHANGE IN NET POSITION			**$ (144,417)**	**$ -**	**$ -**	**$ -**

SOLID WASTE MANAGEMENT FUND

FUND PROFILE

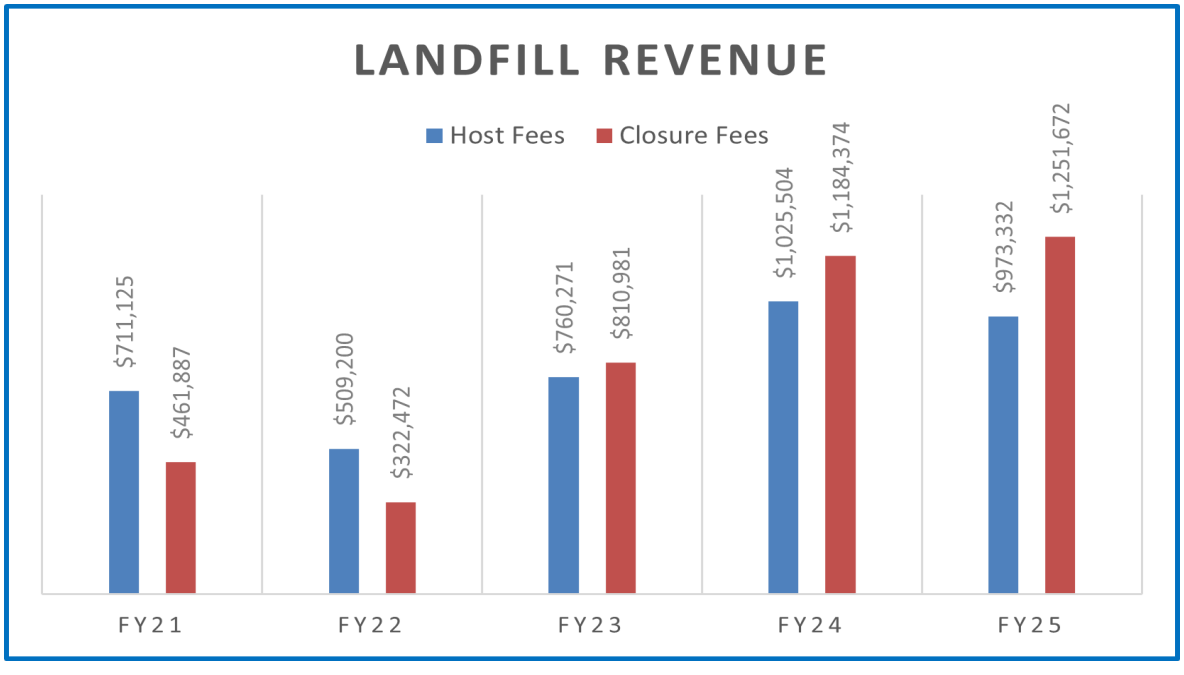
The Solid Waste Management Enterprise Fund is responsible for operating the County's 610.19 acre (162.62 permitted acres) Subtitle D municipal solid waste Redbone Ridges Landfill and maintaining the permanently closed 40 acre Harris Beamer Landfill. This fund operates six manned collection sites located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





SOLID WASTE MANAGEMENT FUND

Account Number		Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES						
INTERGOVERNMENTAL						
540	334128	SWTF RECYCLING GRANT	$ 47,283	$ -	$ -	$ -
TOTAL INTERGOVERNMENTAL			**47,283**	**-**	**-**	**-**
CHARGES FOR SERVICES						
540	344160	HOST FEES-SANTEK	973,332	1,050,000	1,050,000	935,000
540	344162	CLOSURE FEES-SANTEK	1,251,672	915,000	915,000	765,000
540	344164	RENTAL FEES-SANTEK	10,000	10,000	10,000	10,000
TOTAL CHARGES FOR SERVICES			**2,235,003**	**1,975,000**	**1,975,000**	**1,710,000**
INVESTMENT INCOME						
540	361000	INTEREST REVENUES	37,641	25,000	25,000	21,000
540	361050	INTEREST REVENUES	205,641	218,000	218,000	219,902
540	361050	101 INTEREST REVENUES	441,408	438,000	438,000	424,540
540	363000	UNREALIZED GAIN OR LOSS	188,280	-	-	-
540	363000	101 UNREALIZED GAIN OR LOSS	215,798	-	-	-
TOTAL INVESTMENT INCOME			**1,088,767**	**681,000**	**681,000**	**665,442**
OTHER FINANCING SOURCES						
540	392101	GAIN ON SALE OF FIXED ASSET	6,400	-	-	-
TOTAL OTHER FINANCING SOURCES			**6,400**	**-**	**-**	**-**
USE OF RESERVES						
540	391999	TRANSFER IN - FUND BALANCE	-	815,442	815,442	1,172,643
TOTAL USE OF RESERVES			**-**	**815,442**	**815,442**	**1,172,643**
TOTAL REVENUES			**$ 3,377,454**	**$ 3,471,442**	**$ 3,471,442**	**$ 3,548,085**



SOLID WASTE MANAGEMENT FUND

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
EXPENDITURES						
PURCHASED SERVICES						
710	521202	AUDITING FEES	$ 6,280	$ 14,120	$ 14,120	$ 15,820
710	521210	CONSULTING	269	5,300	5,300	-
710	521230	ENGINEERING	42,031	45,000	45,000	45,000
710	523100	PROPERTY & LIABILITY	-	-	-	3,526
710	523570	HIGHWAY IMPACT FEES	100	100	100	100
710	523670	BANK TRANSACTION FEES	452	750	750	350
711	522310	RENTAL OF LAND & BLDGS	7,200	7,200	7,200	7,200
TOTAL PURCHASED SERVICES			**56,331**	**72,470**	**72,470**	**71,996**
SUPPLIES						
711	531600	SMALL EQUIPMENT	47,283	-	-	-
TOTAL SUPPLIES			**47,283**	**-**	**-**	**-**
DEPRECIATION						
710	561000	DEPRECIATION	81,805	82,000	82,000	82,000
710	562000	AMORTIZATION	37,481	2,000	2,000	37,500
710	562001	AMORTIZATION-INVESTMENTS	(133,488)	(135,100)	(135,100)	(134,804)
710	562001	101 AMORTIZATION-INVESTMENTS	(46,578)	(56,928)	(56,928)	(40,607)
710	563000	DEPLETION RBR	1,400,330	2,400,000	2,400,000	2,400,000
TOTAL DEPRECIATION			**1,339,551**	**2,291,972**	**2,291,972**	**2,344,089**
OTHER COSTS						
710	575002	CLOSURE COSTS- RBR	661,944	550,000	550,000	550,000
710	575003	POST CLOSURE-HB	12,149	32,000	32,000	32,000
710	575004	POSTCLOSURE RBR	520,099	450,000	450,000	475,000
TOTAL OTHER COSTS			**1,194,192**	**1,032,000**	**1,032,000**	**1,057,000**
OTHER FINANCING USES						
710	611019	OPERATING TRANSFER TO GEN FUND	75,000	75,000	75,000	75,000
TOTAL OTHER FINANCING USES			**75,000**	**75,000**	**75,000**	**75,000**
TOTAL EXPENDITURES			**2,712,357**	**3,471,442**	**3,471,442**	**3,548,085**
CHANGE IN NET POSITION			**$ 665,096**	**$ -**	**$ -**	**$ -**



CAPITAL PROJECT FUNDS

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

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

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

SPLOST - 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 an 8% voter turnout rate. Since the referendum was approved and the County had intergovernmental agreements with four cities, the SPLOST was in effect from April 1, 2018 to March 31, 2024.



Gordon County Administrative Services Building

SPLOST - 2018 PROJECTS FUND

Account Number	Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES					
INVESTMENT INCOME					
328 361000	INTEREST REVENUES	$ 315,226	$ 280,000	$ 280,000	$ 275,000
328 361050	INTEREST REVENUES - INVESTMENTS	775,993	555,000	555,000	558,846
328 363000	UNREALIZED GAIN OR LOSS - INVEST.	131,991	-	-	-
TOTAL INVESTMENT INCOME		**1,223,210**	**835,000**	**835,000**	**833,846**
USE OF RESERVES					
328 391999	TRANSFER IN - FUND BALANCE	-	16,571,468	16,571,468	11,770,472
TOTAL USE OF RESERVES		**-**	**16,571,468**	**16,571,468**	**11,770,472**
TOTAL REVENUES		**$ 1,223,210**	**$ 17,406,468**	**$ 17,406,468**	**$ 12,604,318**

SPLOST - 2018 PROJECTS FUND

Account Number		Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
EXPENDITURES						
PURCHASED SERVICES						
328	523670	BANK TRANSACTION FEES	$ 3,610	$ 4,000	$ 4,000	$ 4,000
TOTAL PURCHASED SERVICES			**3,610**	**4,000**	**4,000**	**4,000**
CAPITAL OUTLAY						
328	541200	42 C.O. - SITE IMPROVEMENTS	-	-	121,209	-
328	541300	34 C.O. - BUILDINGS	802,246	-	-	-
328	541300	41 C.O. - BUILDINGS	4,686	-	-	-
328	541300	42 C.O. - BUILDINGS	-	121,209	-	-
328	541300	418 C.O. - BUILDINGS	35,160	-	-	-
328	541300	43 C.O. - BUILDINGS	4,238	-	-	-
328	541300	44 C.O. - BUILDINGS	-	1,198,080	1,198,080	1,188,720
328	542100	C.O. - MACHINERY	62,692	-	-	-
328	542202	C.O. - PATROL CARS	17,079	-	-	-
328	542504	C.O.-SALEM BRIDGE ROAD	-	4,180,703	4,180,703	4,999,453
328	542505	C.O.-BOONE FORD ROAD	-	2,482,000	2,482,000	3,460,451
328	542506	C.O. - MOUNT OLIVE ROAD	-	2,092,870	2,092,870	
328	542508	C.O. - E-911 BUILDING	51,266	-	-	-
328	542510	C.O. - FIRE ENGINES	2,488,813	-	-	-
328	542511	C.O. - SUGAR VALLEY FIRE	1,581	-	-	2,000,000
328	542512	C.O. - FIRE VEHICLES	132,649	-	-	-
328	542513	C.O. - FIRE BRUSH TRUCKS	234,619	75,898	75,898	-
328	542515	C.O. - SUGAR VALLEY RENOVATION	19,890	2,473,305	2,473,305	-
328	542516	C.O.-MULTIUSE FACILITY	42,065	4,876,126	4,876,126	50,000
328	542518	C.O.-GREENWAY TRAILS	-	-	-	550,000
328	542520	C.O.-CAMP RENOVATIONS	482,978	-	-	-
328	542522	C.O.-RECREATION FIELD	-	-	-	400,000
TOTAL CAPITAL OUTLAY			**4,379,962**	**17,500,191**	**17,500,191**	**12,648,624**
DEPRECIATION & AMORTIZATION						
328	562001	AMORTIZATION - INVESTMENTS	(338,685)	(97,723)	(97,723)	(48,306)
TOTAL DEPRECIATION & AMORTIZATION			**(338,685)**	**(97,723)**	**(97,723)**	**(48,306)**
TOTAL EXPENDITURES			**4,044,887**	**17,406,468**	**17,406,468**	**12,604,318**
CHANGE IN NET POSITION			**$ (2,821,678)**	**$ -**	**$ -**	**$ -**

SPLOST - 2024 PROJECTS FUND

FUND PROFILE

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



Ranger Community Building

SPLOST - 2024 PROJECTS FUND

Account Number		Revenue Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
REVENUES						
TAXES						
329	313204	2024-SPLOST REVENUE	$ 15,460,535	$ 14,500,000	$ 14,500,000	$ 15,500,000
TOTAL TAXES			**15,460,535**	**14,500,000**	**14,500,000**	**15,500,000**
INVESTMENT INCOME						
329	361000	INTEREST REVENUES	178,647	115,000	115,000	220,000
329	361050	INTEREST REVENUES - INVESTMENTS	51,920	198,000	198,000	198,079
329	363000	UNREALIZED GAIN OR LOSS - INVEST.	27,798	-	-	-
TOTAL INVESTMENT INCOME			**258,366**	**313,000**	**313,000**	**418,079**
TOTAL REVENUES			**$ 15,718,901**	**$ 14,813,000**	**$ 14,813,000**	**$ 15,918,079**

SPLOST - 2024 PROJECTS FUND

Account Number			Expenditure Description	FY 2024-25 Actual	FY 2025-26 Original Budget	FY 2025-26 Revised Budget	FY 2026-27 Approved Budget
EXPENDITURES							
PURCHASED SERVICES							
329	523670		BANK TRANSACTION FEES	$ 2,118	$ 2,500	$ 2,500	$ 4,000
TOTAL PURCHASED SERVICES				**2,118**	**2,500**	**2,500**	**4,000**
CAPITAL OUTLAY							
329	541200	454	C.O.-SITE IMPROVEMENTS	115,468	613,449	613,449	635,000
329	541300	454	C.O.-BUILDINGS	37,281	569,328	569,328	-
329	541300	460	C.O.-BUILDINGS	-	250,000	250,000	250,000
329	541400	431	C.O.-INFRASTRUCTURE	35,012	1,973,738	1,973,738	1,601,593
329	541400	460	C.O.-INFRASTRUCTURE	13,433	181,913	181,913	176,913
329	542100	431	C.O.-MACHINERY & EQUIPMENT	374,313	652,841	652,841	775,035
329	542100	460	C.O.-MACHINERY & EQUIPMENT	405,416	520,500	520,500	369,086
329	542200		C.O.-VEHICLES	319,713	200,287	200,287	357,954
329	542200	420	C.O.-VEHICLES	378,388	400,000	400,000	400,000
329	542200	431	C.O.-VEHICLES	138,246	-	-	81,754
329	542200	454	C.O.-VEHICLES	-	55,000	55,000	55,000
TOTAL CAPITAL OUTLAY				**1,817,268**	**5,417,056**	**5,417,056**	**4,702,335**
DEPRECIATION & AMORTIZATION							
329	562001		AMORTIZATION - INVESTMENTS	(646)	(1,550)	(1,550)	(5,666)
TOTAL DEPRECIATION & AMORTIZATION				**(646)**	**(1,550)**	**(1,550)**	**(5,666)**
OTHER COSTS							
329	572028		CITY OF CALHOUN	3,779,933	3,779,928	3,779,928	3,779,928
329	572035		CITY OF RESACA	231,068	231,060	231,060	231,060
329	572036		CITY OF PLAINVILLE	96,061	96,060	96,060	96,060
329	572038		CITY OF FAIRMOUNT	197,170	197,160	197,160	197,160
TOTAL OTHER COSTS				**4,304,232**	**4,304,208**	**4,304,208**	**4,304,208**
OTHER FINANCING USES							
329	611019		REIMBURSEMENTS	1,965,083	2,350,059	2,389,059	2,151,374
329	611999		TRANSFER OUT - FUND BALANCE	-	2,740,727	2,701,727	4,761,828
TOTAL OTHER FINANCING USES				**1,965,083**	**5,090,786**	**5,090,786**	**6,913,202**
TOTAL EXPENDITURES				**8,088,055**	**14,813,000**	**14,813,000**	**15,918,079**
CHANGE IN NET POSITION				**$ 7,630,846**	**$ -**	**$ -**	**$ -**



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	2026-27	293,106	17,822	310,928
		2027-28	201,853	3,724	205,577
Total			**$ 494,960**	**$ 21,546**	**$ 516,505**
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	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			**$ 1,305,000**	**$ 44,692**	**$ 1,349,692**
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	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			**$ 470,000**	**$ 21,359**	**$ 491,359**
Axon Tasers - Financing					
Purchase of tasers at an interest rate of 3.053% - Paid by General Fund - 420.	4/30/2023	2026-27	31,245	953	32,198
Total			**$ 31,245**	**$ 953**	**$ 32,198**
Total Debt Payments FY 2026-27			**$ 869,351**	**$ 52,731**	**$ 922,083**

	Principal	Interest	Total
Total Debt Outstanding	**$ 2,301,205**	**$ 88,549**	**$ 2,389,754**
Debt Per Capita	**$ 38**		



FIVE YEAR
CAPITAL IMPROVEMENT PROGRAM
FY 2027-28 to FY 2031-32

Capital Plan Summary
2028-2032

Year	Information Technology	Tax Assessor	Coroner	Sheriff's Office	County Jail	Emergency Management	Building & Planning	Animal Control
FY 2028	$ 375,000	$ 35,000	$ -	$ 400,000	$ 217,100	$ -	$ 30,000	$ -
FY 2029	-	50,000	45,000	400,000	190,000	1,854,710	-	45,000
FY 2030	-	35,000	-	400,000	200,000	-	-	-
FY 2031	-	-	-	400,000	4,000,000	75,000	30,000	-
FY 2032	-	-	45,000	400,000	250,000	-	-	-
Totals	**$ 375,000**	**$ 120,000**	**$ 90,000**	**$ 2,000,000**	**$ 4,857,100**	**$ 1,929,710**	**$ 60,000**	**$ 45,000**

Fleet Management	Public Works	Salacoa Creek Park	Parks & Recreation	Fire Fund	E-911 Fund	Totals
$ 80,000	$ 4,521,873	$ 260,000	$ 830,000	$ 2,141,500	$ 16,000	$ 8,906,473
90,000	4,945,258	75,000	175,000	3,447,393	65,000	$ 11,382,361
90,000	5,561,313	-	-	1,080,893	4,000,000	$ 11,367,206
64,000	3,815,000	-	-	3,180,893	-	$ 11,564,893
11,000	$3,375,000	-	-	2,980,893	-	$ 7,061,893
$ 335,000	**$ 22,218,444**	**$ 335,000**	**$ 1,005,000**	**$ 12,831,572**	**$ 4,081,000**	**$ 50,282,826**

Information Technology

Budget Year	Item	Cost	Funding Source
2027-2028	Servers and Storage Lease	$ 350,000	General fund
	Desk phones to cloud phones transition	$ 25,000	General fund
	Total	**375,000**	
2028-2029	N/A	-	
	Total	**-**	
2029-2030	N/A	-	
	Total	**-**	
2030-2031	N/A	-	
	Total	**-**	
2031-2032	N/A	-	
	Total	**-**	
	Grand Total	**$ 375,000**	

Tax Assessor

Budget Year	Item	Cost	Funding Source
2027-2028	New vehicle	$ 35,000	SPLOST
	Total	**35,000**	
2028-2029	Building improvements	50,000	General fund
	Total	**50,000**	
2029-2030	New vehicle	35,000	SPLOST
	Total	**35,000**	
2030-2031	N/A	-	
	Total	**-**	
2031-2032	N/A	-	
	Total	**-**	
	Grand Total	**$ 120,000**	

Coroner

Budget Year	Item	Cost	Funding Source
2027-2028	N/A	$ -	
	Total	**-**	
2028-2029	New vehicle	45,000	General fund
	Total	**45,000**	
2029-2030	N/A	-	
	Total	**-**	
2030-2031	N/A	-	
	Total	**-**	
2031-2032	New vehicle	45,000	General fund
	Total	**45,000**	
	Grand Total	**$ 90,000**	

Sheriff's Office

Budget Year	Item	Cost	Funding Source
2027-2028	Vehicles	$ 400,000	SPLOST
	Total	**400,000**	
2028-2029	Vehicles	400,000	SPLOST
	Total	**400,000**	
2029-2030	Vehicles	400,000	SPLOST
	Total	**400,000**	
2030-2031	Vehicles	400,000	SPLOST
	Total	**400,000**	
2031-2032	Vehicles	400,000	SPLOST
	Total	**400,000**	
	Grand Total	**$ 2,000,000**	

County Jail

Budget Year	Item	Cost	Funding Source
2027-2028	Water heater replacement	$ 40,000	General fund
	Locking device replacement	44,100	General fund
	X-ray body inspection system	133,000	General fund
	Total	**217,100**	
2028-2029	Air conditioning units - 3 replacements	115,000	General fund
	Washer and dryer	75,000	General fund
	Total	**190,000**	
2029-2030	Parking lot resurfacing	200,000	General fund
	Total	**200,000**	
2030-2031	Additional pod - Jail	4,000,000	SPLOST
	Water heater replacement	43,000	General fund
	Total	**4,000,000**	
2031-2032	Sewer grinder system	250,000	SPLOST
	Total	**250,000**	
	Grand Total	**$ 4,857,100**	

Emergency Management

Budget Year	Item	Cost	Funding Source
2027-2028	N/A	$ -	
	Total	**-**	
2028-2029	Polaris ranger with rescue med bed	25,000	Grant/ General Fund
	EMA/911 Center	1,829,710	SPLOST
	Total	**1,854,710**	
2029-2030	N/A	-	
	Total	**-**	
2030-2031	Upgrade & refurbish mobile command unit	75,000	Grant/ General Fund
	Total	**75,000**	
2031-2032	N/A		
	Total	**-**	
	Grand Total	**$ 1,929,710**	

Community Development

Budget Year	Item	Cost	Funding Source
2027-2028	Vehicle	$ 30,000	SPLOST
	Total	**30,000**	
2028-2029	N/A	-	
	Total	**-**	
2029-2030	N/A	-	
	Total	**-**	
2030-2031	Vehicle	30,000	SPLOST
	Total	**30,000**	
2031-2032	N/A	-	
	Total	**-**	
	Grand Total	**$ 60,000**	

Animal Control

Budget Year	Item	Cost	Funding Source
2027-2028	N/A	$ -	
	Total	**-**	
2028-2029	Vehicle	45,000	SPLOST
	Total	**45,000**	
2029-2030	N/A	-	
	Total	**-**	
2030-2031	N/A	-	
	Total	**-**	
2031-2032	N/A	-	
	Total	**-**	
	Grand Total	**$ 45,000**	

Fleet Management

Budget Year	Item	Cost	Funding Source
2027-2028	Truck lifts	$ 80,000	SPLOST
	Total	**80,000**	
2028-2029	Fork lift	40,000	SPLOST
	F-150	50,000	SPLOST
	Total	**90,000**	
2029-2030	Service truck	90,000	SPLOST
	Total	**90,000**	
2030-2031	Chain link fence, widen shop doors, add awning to front of shop	64,000	General Fund
	Total	**64,000**	
2031-2032	Off-road golf cart or gator	11,000	General Fund
	Total	**11,000**	
	Grand Total	**$ 335,000**	

Public Works

Budget Year	Item	Cost	Funding Source
2027-2028	Dome chert storage	$ 100,000	SPLOST
	F-450	75,000	SPLOST
	F-150	50,000	SPLOST
	Various widening projects	166,667	SPLOST
	Major culvert projects	412,500	SPLOST
	Annual road improvement	3,067,706	SPLOST
	Belwood, Lovers Lane, Harmony Church	650,000	SPLOST
	Total	**4,521,873**	
2028-2029	Dump truck	225,000	SPLOST
	Vacuum truck	220,000	SPLOST
	F-150	50,000	SPLOST
	Various widening projects	166,667	SPLOST
	Major culvert projects	412,500	SPLOST
	Annual road improvement	3,221,091	SPLOST
	Belwood, Lovers Lane, Harmony Church	650,000	SPLOST
	Total	**4,945,258**	
2029-2030	Gradall	700,000	SPLOST
	Small rubber tire loader	250,000	SPLOST
	Various widening projects	166,667	SPLOST
	Major culvert projects	412,500	SPLOST
	Annual road improvement	3,382,146	SPLOST
	Belwood, Lovers Lane, Harmony Church	650,000	SPLOST
	Total	**5,561,313**	
	Dump truck	225,000	SPLOST
	Steel wheel roller	140,000	SPLOST
	Dump truck	225,000	SPLOST
	Annual road improvement	3,225,000	SPLOST
	Total	**3,815,000**	
2031-2032	Tractor arm mower	$150,000	SPLOST
	Annual road improvement	$3,225,000	SPLOST
	Total	**$3,375,000**	
	Grand Total	**$ 22,218,444**	

Salacoa Creek Park

Budget Year	Item	Cost	Funding Source
2027-2028	Kubota side by side	$ 30,000	General Fund
	Playground	125,000	SPLOST
	Sand volleyball court	35,000	SPLOST
	Maintenance building	70,000	SPLOST
	Total	**260,000**	
2028-2029	Vehicle - F350 work truck	55,000	SPLOST
	Mower	20,000	General Fund
	Total	**75,000**	
2029-2030	N/A	-	
	Total	**-**	
2030-2031	N/A	-	
	Total	**-**	
2031-2032	N/A	-	
	Total	**-**	
	Grand Total	**$ 335,000**	

Parks and Recreation

Budget Year	Item	Cost	Funding Source
2027-2028	West Side recreation field	$ 400,000	SPLOST
	Basketball courts LED lighting	60,000	SPLOST
	Skid Steer loader	75,000	SPLOST
	Sonoraville Recreation playground	130,000	SPLOST
	Football Field LED lighting	165,000	SPLOST
	Total	**830,000**	
2028-2029	Vehicle - F350 work truck	55,000	SPLOST
	Bat Wing mower	55,000	General Fund
	Resurface tennis courts	35,000	General Fund
	Kubota side by side	30,000	General Fund
	Total	**175,000**	
2029-2030	N/A	-	
	Total	**-**	
2030-2031	N/A	-	
	Total	**-**	
2031-2032	N/A	-	
	Total	**-**	
	Grand Total	**$ 1,005,000**	

Fire

Budget Year	Item	Cost	Funding Source
2027-2028	Turnout/bunker gear	$ 62,500	SPLOST
	Air-Packs/SCBA	204,000	SPLOST
	Ladder/aerial apparatus	1,700,000	SPLOST
	Update and upgrade training facility	75,000	Fire Fund
	Installation of fire hydrants	100,000	SPLOST
	Total	**2,141,500**	
2028-2029	Installation of fire hydrants	100,000	SPLOST
	Air-Packs/SCBA	204,000	SPLOST
	Staff vehicle	80,000	Fire Fund & SPLOST
	Turnout/bunker gear	62,500	SPLOST
	Fire engine/pumper	1,000,893	SPLOST
	Renovate stations	2,000,000	SPLOST
	Total	**3,447,393**	
2029-2030	Fire engine/pumper	1,000,893	SPLOST
	Staff vehicle	80,000	Fire Fund
	Total	**1,080,893**	
2030-2031	New fire station (Southwest Corridor)	2,000,000	SPLOST
	Hydrants	100,000	SPLOST
	Fire engine/pumper	1,000,893	SPLOST
	Staff vehicle	80,000	Fire Fund
	Total	**3,180,893**	
2031-2032	Station upgrades	1,900,000	SPLOST
	Fire engine/pumper	1,000,893	SPLOST
	Staff vehicle	80,000	Fire Fund
	Total	**2,980,893**	
	Grand Total	**$ 12,831,572**	

911

Budget Year	Item	Cost	Funding Source
2027-2028	Replace console headsets	$ 16,000	911 Fund
	Total	**16,000**	
2028-2029	Pro-Q&A software	65,000	911 Fund
	Total	**65,000**	
2029-2030	911 building	4,000,000	SPLOST
	Next-Gen	TBD	TBD
	Total	**4,000,000**	
2030-2031	N/A	-	SPLOST
	Total	**-**	
2031-2032	N/A	-	SPLOST
	Total	**-**	
	Grand Total	**$ 4,081,000**	

Glossary

2018 SPLOST Fund	This fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2017 for a six year period effective April 1, 2018 through March 31, 2024 to improve various County facilities and allocations to the cities for their capital projects.
2024 SPLOST Fund	This fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2023 for a six year period effective April 1, 2024 through March 31, 2030 to improve various County facilities and allocations to the cities for their capital projects.
Alcoholic Beverage Tax	An excise tax on alcoholic beverages.
Annual Ad Valorem Tax (AAVT)	Applies to most vehicles purchased prior to March 1, 2013 and non-titled vehicles. Also called the alternative ad valorem tax, a fair market value is assessed annually and must be paid at the time of registration.
Capital Improvement Program (CIP)	A plan to assist in the planning, acquisition, and financing of capital projects.
Capital Outlay	Expenditures for the acquisition of, addition to, or major repair of fixed assets intended to benefit future periods. Gordon County's threshold is $20,000.
Capital Projects Funds	Used to account for financial resources that are used for the acquisition or construction of major capital facilities other than those financed by other funds. The County has two Capital Project Funds: SPLOST – 2018 Projects Fund and SPLOST – 2024 Projects Fund.
Chert	Mined from the County's 114.62 acre chert mine and crushed to use as a road building material for County road projects and is sold to the general public.
C.H.I.N.S.	A "Child in Need of Services" under Georgia law means a child who is in need of care, guidance, counseling, structure, supervision, treatment, or rehabilitation - i.e.: truancy, runaway, ungovernable cases.
Delinquency	Juvenile Court proceedings involving violations of criminal statutes.
Dependency	Juvenile Court proceedings involve children who have allegedly been, or at risk of being, abused, neglected, or abandoned by one or more parents or guardians.
E-911 Fees	A surcharge to every subscriber of a hard-wired or cellular telephone with an address in the County to assist in providing dispatch emergency services.
Educational Dependency	Juvenile Court proceedings addressing issues of parents or custodians failing to ensure children are attending school as required by law.
Enterprise Funds	Used to account for all County operations that are financed and operated in the same manner as private enterprises, on a self-supporting basis. The County has two Enterprise Funds: the Chert Fund and the Solid Waste Management Fund.
Expenditures	Decreases in net current financial resources.
Financial Institutions Business License Tax	Tax on the gross receipts of financial institutions, not credit unions, located within the County, including within the incorporated areas.
Fiscal Year	A 12-month fiscal period used for budget and accounting purposes. Gordon County's fiscal year extends from July 1 through the next June 30.

Fixed Assets	A fixed, physically attached, and permanent improvement or real property that has a life, in excess of a year. Gordon County's threshold for capitalization is $20,000.
Floating Local Option Sales Tax (FLOST)	This fund is used to account for the proceeds of the 1% FLOST that was approved by the voters in November 2025 for a five year period effective January 1, 2025 through December 31, 2030 to reduce property taxes by Gordon County and the cities of Calhoun, Plainville, and Fairmount.
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. The current rate is 5%
Freeport Inventory Tax Exemption	This exempts the following types of inventory: 1) Inventory in the process of being manufactured or produced, including raw materials & goods in process. 2) Inventory of finished goods manufactured or produced within this state, held for a period not to exceed 12 months. 3) Inventory of finished goods on Jan. 1 that are stored in a warehouse, dock or wharf which are destined for shipment outside this state for a period not to exceed 12 months.
Fund Balance	The total accumulation of operating surpluses and deficits since the beginning of a local government's existence or the existence of that fund.
General Accepted Accounting Principles (GAAP)	Uniform minimum standards for financial accounting and reporting.
General Fund	Used to account for all financial transactions of a general nature which are not accounted for in other funds. The General Fund is supported by revenues derived from taxes, licenses, permits, charges for services, fines, investments, and other sources. Services funded by the General Fund include general government, law enforcement and courts, and health and human services.
Heavy Duty Equipment Tax	Tax on the value of heavy equipment weighing more than 5,000 pounds and used primarily in construction, industrial, maritime or mining uses.
Insurance Premium Tax	A tax on insurance premiums collected by insurance companies doing business in Georgia.
Intangible Tax	A tax on real estate security deeds securing long term notes (more than 3 years).
Legitimation Hearings	Juvenile Court proceedings regarding putative/biological fathers wishing to be declared the legal fathers of their children. A putative father is a man whole legal relationship to a child has not been established, but claims to be the father or who is alleged to be the father of a child who is born to a woman he is not married to at the time of the child's birth.
Local Option Sales Tax (LOST)	Subject to Countywide voter approval, a sales tax and use of 1% may be imposed to pay for maintenance and operational expenses that would normally have to be paid with property tax revenues.
Mobile Home Tax	Tax charged by counties on the value of a mobile home.
Personal Property Tax	Tax charged by counties on the value of property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

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

Gordon County, Georgia

Full-time Employees by Function/Program

Last Ten Fiscal Years

Function/program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Board of Commissioners	5	5	5	5	5	5	5	5	5	5
County Attorney	1	1	1	-	-	-	-	-	-	-
County Clerk	1	1	1	1	1	1	1	1	1	1
Human Resources	2	2	2	2	2	2	2	2	2	2
Finance	7	7	7	7	7	7	7	7	7	7
Information Technology	3	3	3	3	3	3	3	3	3	3
GIS	1	1	1	1	1	1	1	1	-	-
Administration	1	1	1	2	2	2	2	2	2	2
Voter Registration	1	1	1	1	2	2	2	2	2	2
Tax Commissioner	13	13	13	13	13	13	13	13	13	13
Tax Assessor	7	8	8	8	8	8	8	8	9	9
Buildings and Grounds	5	5	5	5	5	5	5	5	4	4
Fleet Management	6	6	6	6	6	6	6	6	6	6
Total General Government	53	54	54	54	55	55	55	55	54	54
Judiciary										
Victim Advocacy	2	2	2	2	2	2	2	2	2	2
Probate Court	5	5	5	5	5	6	6	6	6	6
Juvenile Court	7	7	7	7	7	7	7	7	5	5
ADJUST Program	1	1	1	1	1	1	1	-	-	-
Superior Court	4	4	4	4	4	4	4	4	4	4
Magistrate Court	6	6	6	6	6	6	6	6	6	6
Clerk of Superior Court	9	9	9	9	9	9	9	9	9	9
District Attorney	5	5	5	5	5	5	5	5	6	6
Total Judiciary	39	39	39	39	39	40	40	39	38	38
Public Safety										
Sheriff's Department	74	74	73	73	75	75	75	75	78	78
Jail	47	47	47	47	46	46	46	46	46	46
Emergency Management	2	1	1	1	1	1	1	2	2	2
Animal Control	4	4	4	4	4	4	4	4	4	4
Coroner	1	1	1	1	1	1	1	1	1	1
Fire Department	48	48	51	51	51	51	51	51	54	54
E-911	22	22	22	22	22	22	22	22	23	23
Total Public Safety	198	197	199	199	200	200	200	201	208	208
Highway & Streets										
Public Works	36	36	36	36	36	36	36	36	33	33
Total Highway & Streets	36	36	36	36	36	36	36	36	33	33
Culture & Recreation										
Senior Center	1	1	1	1	1	1	1	1	1	1
Salacoa Creek Park	1	1	1	1	1	1	1	1	1	1
Recreation Department	7	7	7	7	7	7	7	7	7	7
Total Culture & Recreation	9	9	9	9	9	9	9	9	9	9
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, and Development	4	4	4	4	4	4	4	4	5	5
Ordinance Enforcement	-	1	1	1	1	1	1	1	2	2
Total Planning & Zoning	4	5	5	5	5	5	5	5	7	7
Chert Mine										
Chert Mine	1	1	1	1	1	1	1	1	2	2
Total Chert Mine	1	1	1	1	1	1	1	1	2	2
Total	345	346	348	348	350	351	351	351	356	356

Source:

[1] County Human Resources Department