

Gordon County, Georgia

Budget Amendment

12/12/2022

			Original Budget	Revised Budget	Amendment	Final Revised
General						
Revenue Sources:						
Intangible Fees	100	311340	\$ (300,000)	\$ (300,000)	\$ (16,102)	\$ (316,102)
Property Tax	100	311100	(16,000,000)	(16,000,000)	(85,882)	(16,085,882)
Total Revenue Sources					(101,984)	
Expenditures:						
Clerk of Superior Court - Small Equipment	408	531600	5,000	5,000	16,102	21,102
IT - Principal - Capital Lease	411	581200	-	-	31,156	31,156
IT - Principal - VeriStor	411	581212	-	-	49,296	49,296
IT - Interest - Capital Lease	411	582200	-	-	4,164	4,164
IT - Interest - VeriStor	411	582212	-	-	1,266	1,266
Total Expenditures					101,984	
					\$ -	

Additional funds were needed to purchase furniture and fixtures for the new judicial building. Intangible fees were used to fund this budget amendment. Originally, the lease of equipment from Veristor and Cisco were budgeted as rentals, but under GASB 87 reporting requirements these are required to be recorded as capital leases, which means that the equipment is recorded as an capital outlay. Property taxes were used to fund this budget amendment for IT.

Fire Fund						
Revenue Sources:						
Insurance Premium	207	316200	\$ (2,719,000)	\$ (2,719,000)	\$ (23,010)	\$ (2,742,010)
Total Revenue Sources					(23,010)	
Expenditures:						
R&M Infrastructure	460	522220	-	-	23,010	23,010
Total Expenditures					23,010	
					\$ -	

Additional funds were needed for the repair of fire hydrants throughout the County. Sufficient additional Insurance Premium Tax was collected to cover these repairs.

				Original Budget		Revised Budget	Amendment	Final Revised
American Rescue Plan								
Revenue Sources:								
Interest Revenues	230	361000	\$	-	\$	-	\$ (7,405)	\$ (7,405)
Total Revenue Sources							<u>(7,405)</u>	
Expenditures:								
Operating Transfer	230	611019		0		0	2,023	2,023
Operating Transfer	230	611023		0		0	5,382	5,382
Total Expenditures							<u>7,405</u>	
							<u>\$ -</u>	
<p>Additional funds were needed for Operating Transfers for bonuses paid to employees in enterprise funds and amounts for administrative work on ARPA for employees in other funds.</p>								

Condemnation Fund								
Revenue Sources:								
Sale of Seized Property	210	351177	\$	-	\$	-	\$ (24,080)	\$ (24,080)
Total Revenue Sources							<u>(24,080)</u>	
Expenditures:								
Donation - Various	210	572048		-		-	24,080	24,080
Total Expenditures							<u>24,080</u>	
							<u>\$ -</u>	
<p>Additional funds were needed for donations disbursed by the Sheriff's Office to the Child Advocacy Center.</p>								

Hotel Motel Tax Fund								
Revenue Sources:								
Hotel/Motel	275	314100	\$	(84,000)	\$	(84,000)	\$ (57,271)	\$ (141,271)
Total Revenue Sources							<u>(57,271)</u>	
Expenditures:								
Industrial Development Authority	275	572017	\$	22,000	\$	22,000	13,318	35,318
Chamber of Commerce	275	572021	\$	62,000	\$	62,000	43,953	105,953
Total Expenditures							<u>57,271</u>	
							<u>\$ -</u>	
<p>Hotel/Motel collections were in excess of budget this year, which also increased disbursements to the Industrial Development Authority and Chamber of Commerce.</p>								

			Original Budget		Revised Budget	Amendment	Final Revised
Jail Fund							
Revenue Sources:							
Jail Maintenance Fees	208	351910	\$ (80,000)	\$	(80,000)	\$ (16)	\$ (80,016)
Total Revenue Sources						<u>(16)</u>	
Expenditures:							
Bank Transaction Fees	208	523670	\$ 25	\$	25	<u>16</u>	41
Total Expenditures						<u>16</u>	
						<u>\$ -</u>	
 Additional funds were needed for bank transaction fees.							