Habersham County, Georgia

Annual Operating & Capital Budget

Fiscal Year 2018



Prepared By:

Finance Department

County Manager's Department

HABERSHAM COUNTY
GEORGIA | Est. 1818

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Habersham County Board of Commissioners, Elected Officials and Administration



Chairman Victor Anderson
District 3



Vice-Chairman Ed Nichols
District 5



Stacy Hall
District 1



Andrea Harper
District 2



Natalie Crawford
District 4

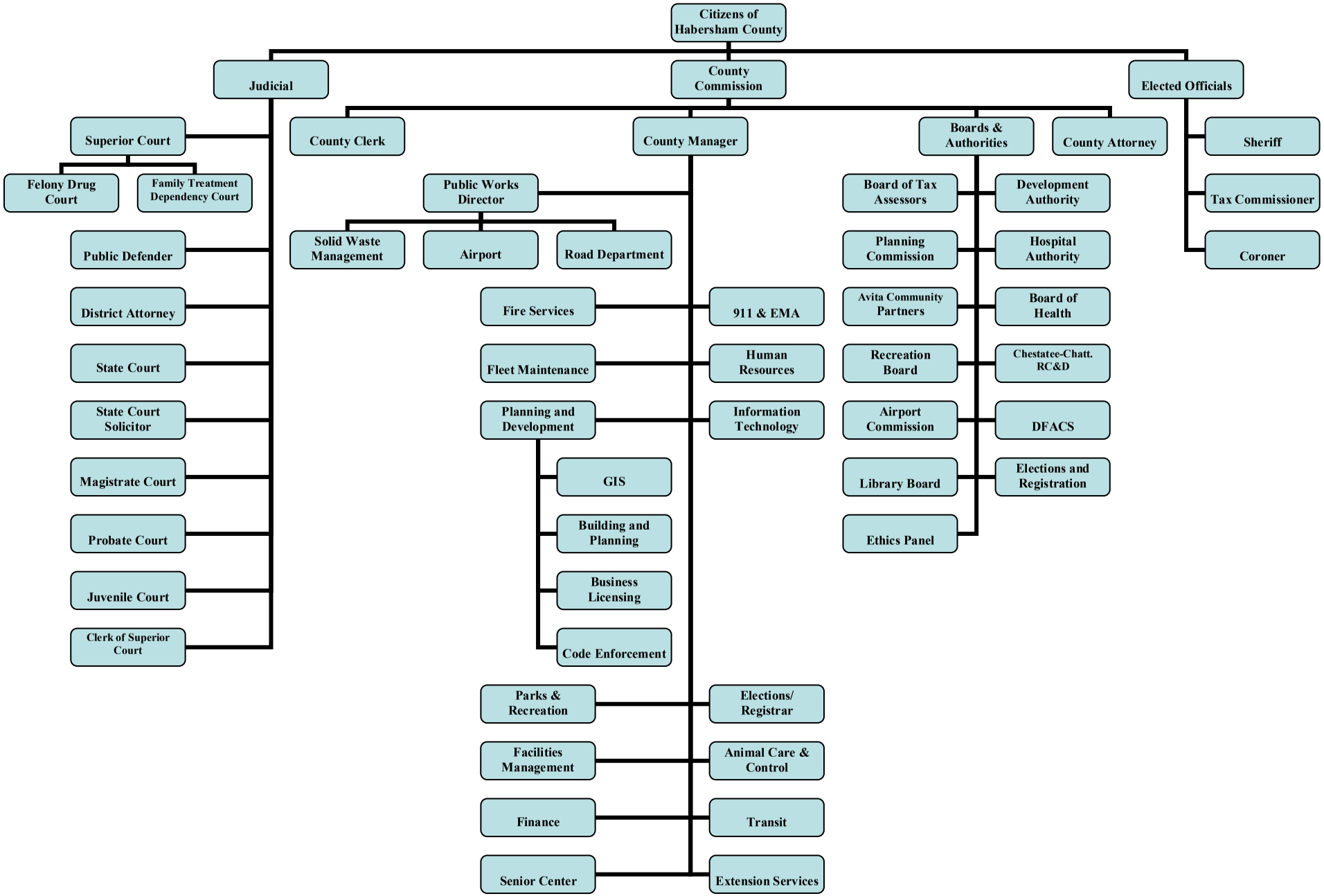
Elected Officials

Chan Caudell	Chief Judge, Superior Court
Russell W. Smith	Judge, Superior Court
June Black	Tax Commissioner
William R. Oliver	Solicitor General
George Christian	District Attorney
Gerald W. Johnson	Chief Magistrate
David C. Wall	Clerk of Superior Court
Kasey C. McEntire	Coroner
Joey Terrell	Sheriff
Pamela F. Wooley	Probate Judge
M. Steven Campbell	Chief Judge, State Court

Administration

Phillip Sutton	County Manager
Donald Hunt	Attorney
Crystal Ward	County Clerk
Vinitha Robinson	Human Resources Director
Heidi Hook	Finance Director
Joan Church	Chief Appraiser
Laurel Ellison	Chief Registrar & Elections Supervisor
Jeff Cain	Fire Chief
Beth Pelaccio	Accountability Courts Director
Nichole Carswell	Judge, Juvenile Court
Derick Canupp	Public Works Director
Kurt Cooper	Parks & Recreation Director
Steve Seabolt	Fleet Maintenance Director
Mike Bramlett	Facilities Management Director
Madi Hawkins	Animal Care & Control Director
Steven Patrick	County Extension Coordinator
Lynn Smith	E-911 & Emergency Management Director
Mike Beecham	Planning and Development Director
Tracy Williamson	Information Technology Director
Mya Greene	Senior Center Director

Habersham County Organizational Chart



HABERSHAM COUNTY
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Office of County Commissioners
555 Monroe Street, Unit 20, Clarkesville, GA 30523
706-839-0200 Fax: 706-839-0219
www.habershamga.com

Transmittal Letter

The Honorable Chairman and Members of the
Habersham County Board of Commissioners:

In accordance with state and local regulations, I am pleased to present the Fiscal Year (FY) 2018 Annual Budget. A variety of factors influence the budget each fiscal year, and FY2018 is no exception. The budget process requires that expenditures thoroughly reflect departmental needs and reasonable explanations on how revenue is used to provide the most efficient and effective services to our citizenry.

The FY2018 budget process began in November 2016 with the collection of position and capital requests from our Elected Officials and Department Directors. In January 2017 the Commissioners reviewed and discussed position and capital requests. Subsequent to that, operating budget worksheets were distributed to Elected Officials and Department Directors. Operating budget requests were summarized and presented during the month of March 2017 at budget hearings where Elected Officials and Department Directors met with the Commissioners, County Manager, and Finance Department staff over a period of two weeks. Citizen input was welcomed during three (3) public meetings held June 19 through June 26, 2017. We remain committed to protecting the integrity of the county in all fiscal and budgetary matters.

Fiscal management in preceding years (Fiscal Years 2014, 2015, and 2016) led to an increase in Habersham County's unassigned fund balance of $1.48 million. Fiscal year 2014 had an increase of $740,267; fiscal year 2015 had increase of $596,315; and fiscal year 2016 had an increase of $149,321. The total General Fund Balance as of June 30, 2016 was $5,244,186 of which $4,852,770 was unassigned. The unassigned fund balance represents 25% of the FY2017 original budget, which meets the Habersham County Fund Balance Policy minimum of 17%. Fiscal year 2017 is projected to utilize fund balance in the amount of $284,000 as budgeted for non-recurring CIP expenditures. The unassigned fund balance serves as a useful measure of a government's net resources available for spending at the end of a fiscal year.

During preparation of the FY2018 budget, many challenges faced in prior years remained, while new challenges arose. As in previous years, requests for additional positions and market-comparable salaries are a concern for numerous departments. Excess spending throughout FY2017 in overtime within numerous Public Safety Departments became a budgetary challenge for FY2018. Additionally, full capacity of the Jail in FY2017 created budgetary concerns for future years. While the FY2018 budget is certainly an anticipation of future needs, a full picture requires that we reflect back on FY2017.

During FY2017, Habersham County:

Roads & Bridges: Habersham County has 508 miles of roads, of which 404 are paved miles and 104 are graveled miles. In FY2017 11.44 miles of roads will have been paved and/or resurfaced. The county continues to fund a road-paving program utilizing a combination of State-aid and SPLOST funds-as allowed by funding specifications. Furthermore, nine bridge structures received repairs, preservation, or replacement during FY2017 utilizing SPLOST VI funds.

Sheriff's Department/Jail: In FY2017 the Habersham County Sheriff's Department purchased three new pursuit vehicles by splitting the costs for additional vehicles between SPLOST and the General Fund. Additionally, funding through a GEMA /Homeland Security grant allowed the purchase and outfitting of an Explosive Ordinance Detection (EOD) K9 unit. In April 2017 bids for HVAC upgrades to the Detention Center were received. The project is expected to cost $185,000 and will use Jail Fund Balance and Prior Year Fund balance as sources.

E-911 & Emergency Management: A Georgia Emergency Management and Homeland Security Agency grant in the amount of $52,879 was awarded for a siren implementation project that was completed in June 2016. In October 2016 the replacement of the Computer Aided Dispatch (CAD) system was completed. This project began in December 2015 and included replacement of hardware, software, implementation, and staff training.

Emergency Medical Services: In 2017, SPLOST VI funding was utilized to purchase an ambulance and outfit it with necessary equipment such as a LifePak 15 Cardiac Monitor/Defibrillator System, and a MX-PRO R3 stretcher. Additional equipment was purchased through funding from a Georgia Trauma Commission Grant award of $4,413. EMS equipment is consistently updated and replaced in an effort to maintain this life saving service by the most effective means.

Fire Department: Panther Creek Fire Station #17 construction was completed in FY2017. Batesville Fire Station #8 was outfitted with a fixed generator through a Georgia Emergency Management and Homeland Security Agency grant. Additionally, general and personal protection equipment and a ladder truck were purchased utilizing SPLSOT VI funds.

Animal Care and Control: In September 2016, in response to approved Intergovernmental Agreements with the Cities of Baldwin, Cornelia, and Demorest for Animal Control Services, an additional full-time position and vehicle were approved for HCACC. Donations to outfit the truck were sought from the community. HCACC was faced with an unprecedented seizure of approximately 400+ neglected animals in April 2017. Lacking the resources to handle the 400+ neglected animals, HCACC required the assistance of reinforcements from numerous agencies and local volunteers. The Humane Society of the United States invested approximately $200,000 towards the costs of caring for the animals and providing volunteers.

Senior Center: In FY2017, Habersham County applied for a Community Development Block Grant with the assistance of GMRC in the amount of $750,000 for a Senior Center Wellness Facility. The grant notification is expected during September/October 2017. Additionally, the Senior Center roof replacement project was completed in January 2017.

Recreation Department: Replacement of one existing 20 ton condenser and air handling unit, along with replacement of the existing in-line gas heater with a new in-line electric strip heater, was completed in January 2017. Also, during FY2017 new ballfield netting and other safety improvements were made to the athletic fields.

Transit: In March 2017, through a GDOT Capital Grant, we received a 2016-10 passenger van with a wheelchair lift. This increases the Habersham County transit fleet to two vehicles that provide transportation throughout the work week. Approximately 9,300 annual trips were taken by citizens utilizing this service to travel within Habersham County.

Habersham County Landfill: Construction of a 10,000 gallon per day leachate treatment facility to serve Habersham County -S.R. -13 Municipal Solid Waste Landfill began in March 2016 and was completed in March 2017 at a cost of $577,675 from SPLOST VI funds. In April 2017, the Road Department completed construction of the Landfill Borrow Access Road.

Habersham County Airport: The Airport Fund is within reach of meeting the $220,000 budgeted fuel sales for FY2017. Airport fuel sales, hangar rent, and other sources of income, are providing the separate Airport Enterprise fund with enough revenues to cover all expenses related to the Airport. Additionally, the Airport has been able to purchase an 1800 gallon fuel truck for fueling operations. This enables the airport to fuel larger and/or multiple jets. At the beginning of FY2017, the Airport Fund owed the General Fund approximately $43,000 for legal fees and other expenses paid on its behalf; several payments have been made and it seems realistic that this will be paid in full by the end of FY2017. The relocation of a Georgia Power 115 KV transmission line was completed in November 2016. Phase III bids were received in April 2017 and bids for the Airport Terminal Building were received in May 2017. The Board of County Commissioners approved the grant contract with the DOT in June 2017 for both Phase III and the Airport Terminal Building. The Phase IV Design work was also approved in June 2017.

Airport Industrial Park: Grading for development pads in the Airport Industrial Park began early in FY2017. In June 2017, the Development Authority received bids for initial expansion of water and sewer service to potential development sites. The County purchased approximately 46.5 acres for the purpose of expanding the Airport Industrial Park, and Foothills Land Design has provided schematic drawings of potential layouts for industrial development pads.

New Administration Building: Throughout FY2017 several Town Hall meetings were held to address public concerns related to the proposed Administration Building. In November 2016, the Commission voted to finance the future Administration Building through a certificate of participation, and the Jacob's Way property was selected as the site. In May 2017 the Administration Building review committee short-listed and interviewed Construction Manager at Risk Firms.

Compensation & Classification: Phase I of the Classification and Compensation Study was implemented in FY2017, and it was prudent to set aside funds for Phase II implementation during FY2018.

Millage Rate:

The Habersham County Board of Commissioners approved an increase in the millage rate of .55 mils to help fund the FY2018 budget. Therefore, the 2017 millage rate is 11.176. Additionally, the Board of Commissioners approved to move Emergency Medical Service to its own Special Revenue Fund entitled "Hospital Services", which will be funded by a special district levy of .39 mils. The Hospital Bond Levy historically had been billed at the net M&O values which included exemptions. Legally, Bond Levies can utilize the Bond value, which does not include exemptions. Beginning with FY2018 the Board of Commissioners will be utilizing the Bond value for the Hospital Bond Levy.

Manager's Goals for FY2018

Goal #1: Ensure that County services are delivered in a professional and courteous manner and enhance the efficiency and effectiveness of service to the citizens of Habersham County.

Goal #2: Develop and present a budget that is innovative in delivery and funding of County provided services.

Goal #3: Manage Service Delivery Strategy review and approval process to be completed prior to the 2018 deadline.

Goal #4: Continue to manage construction of Phase III and IV of the Airport Taxiway and Terminal

Building projects.

Goal #5: Manage the construction and transition of occupancy into the new Administration Building.

Goal #6: Transition new ownership of Habersham County Medical Center, including paying down Series 2014A Bonds to the extent possible, and dedicating funding for bond payments through the Bond Digest to include exempt properties as allowed by Georgia Law. Further, ensure continuity of Emergency Management Services through the transition of hospital ownership.

FY2018 Approved Budget Overview/Highlights:

As mandated by State Law, the FY2018 Approved Annual Budget represents a balanced budget for the general fund, and all special revenue funds. Total appropriations from each fund do not exceed estimated fund balances, reserves, and revenues for each of the county's respective funds.

- Employee Salary Increases: Employee merit based increases will be effective July 1, 2017 and paid on the July 14, 2017 payroll. The Board of Commissioners have approved an overall increase to salaries and FICA in the amount of $280,000 for FY2018. These increases are based upon performance evaluations conducted during June, or on employee's anniversary date of hire, dependent upon the Employee Policy.

- New Positions: The Sheriff's Department was approved for a new School Resource Officer, funded in part by the Habersham County School Board. The Road Department was approved for a full time Crew Leader. Family Dependency Treatment Court was approved for a Grant Coordinator, which will be fully funded by grant revenues and participant fees. The Juvenile Court part time Secretary position was changed to a full time Administrative Assistant, funded by the Circuit Wide Agreement. Whereas, the Juvenile Court Clerk of Court duties have been absorbed by the Clerk of Superior Court, eliminating the Juvenile Clerk of Court position.

- Compensation Classification Adjustments: Phase II of the Classification and Compensation Study was approved to be implemented with an increase to salaries and FICA in the amount of $100,000 which will be effective in October 2017.

- Hospital Services: Emergency Medical Service is being moved out of the General Fund to a Special Revenue Fund called "Hospital Services", which will be funded by a special district levy of .39 mils.

- Administration Building: Since 2015 the Board of Commissioners has implemented a plan to consolidate departments and obtain cost savings through reduced rent expenses and utilities. However, any cost savings have previously been absorbed by increased expenditures within the General Fund. At this time, the Board of Commissioners finds it prudent to set aside the cost savings by assigning a fund balance to future debt service of the proposed Administration Building in the amount of $200,000 for FY2018.

- Transit: The newly renegotiated AVITA contract, along with other income sources, is providing enough revenue to cover all Transit expenses for FY2018.

- Independent Agencies: For FY2018 the Board of Commissioners has budgeted a $35,000 contribution to the EDC. Additionally, the Board of Commissioners felt compelled to grant requests for the Library in the amount of $297,896 and DFCS in the amount of $63,200.

- Other Funding: As in years prior, the Board of Commissioners has chosen to utilize the prior year fund balance to pay for projects on the CIP Schedule which are non-reoccurring in the amount of $300,764. The Board of Commissioners approved to budget $100,000 within FY2018 with the intent of hiring an independent auditor for property tax appraisals. Additionally, the amount set aside for the FY2018 Contingency Fund is $196,421.

The FY2018 budget process was a group effort encompassing each department and elected officials' input. It illustrates our desire to work together to accomplish what is believed to be in the best interest of the citizens of Habersham County, as we continuously strive to be good stewards of our citizens' tax dollars. Each year new and different challenges are overcome and illustrate the strength of our County's hard work over the previous year. I would like to thank each individual who participated in this process.

Please feel free to contact me at any time if questions arise or if I may be of assistance.

Sincerely,



Phil Sutton
Habersham County Manager

Enclosures

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A RESOLUTION ADOPTING THE FISCAL YEAR 2017-2018 ANNUAL BUDGET; APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES; ADOPTING THE REVENUE PROJECTIONS; PROHIBITING EXPENDITURES/EXPENSES FROM EXCEEDING ACTUAL FUNDING AVAILABLE.

WHEREAS, the County Manager has presented a proposed fiscal year 2017-2018 Budget to the Board of Commissioners for each of the various funds of the County; and

WHEREAS, the budget is comprised of expenditures/expenses for the fiscal year 2017-2018; and

WHEREAS, each fund listed in the budget is balanced, so that anticipated revenues equal proposed expenditures/expenses.

NOW, THEREFORE, BE IT RESOLVED THAT this Budget, attached hereto and by reference made a part hereof of this resolution, shall be the County of Habersham's annual budget for the fiscal year 2017-2018; and

BE IT FURTHER RESOLVED that this budget is hereby approved, and the several items of revenues shown in the budget for each fund in the amounts shown anticipated are adopted, and that the several amounts shown in the budget for each fund as proposed expenditures/expenses are hereby appropriated to the departments/agencies/functions named in the fund; and

BE IT FURTHER RESOLVED that the expenditures/expenses shall not exceed the proposed fund expenditures authorized by this budget or amendments thereto; and, that expenditures/expenses for the fiscal year shall not exceed the revenues available.

ADOPTED this 26th day of June, 2017

County of Habersham, Georgia

Chairman Victor Anderson

Attest:

Lindsay D. Underwood
County Clerk

BUDGET PROCESS

OVERVIEW

Prior to July 1st of each fiscal year, the Board of Commissioners adopts an annual budget for all governmental fund types except for Capital Projects Funds. Capital Projects Funds are budgeted by the Board of Commissioners when capital projects are approved. The operating budget includes proposed expenditures and the means of financing them.

A Budget Committee consisting of the Board of Commissioners, the County Manager, and the Finance Director prepare the proposed budget. Each County Department submits their requested budget to this committee for consideration. Public hearings are held to discuss the proposed budget and obtain input from the citizens of Habersham County. These hearings are publicized at least one week before the hearings. The budget document is made available for public inspection during this period. The final proposed budget is presented at an open Board of Commissioners meeting for final approval.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is maintained at the department level. Any changes in total departmental expenditures/expenses, personnel benefits, or capital purchases must be approved by the Board of Commissioners.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control; which is the department, sub-department, or project level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance and subsequently amended. During the year, several supplementary appropriations are made as needed. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year end. The County does not use the encumbrance system of accounting.

BUDGET SCHEDULE

November	Distribute capital budget and personnel request documents to Department Directors.
December	Department Directors submit personnel and capital projects request.
January	Board of Commissioners establish budget goals.
February	Department Directors submit operating budget requests.
March	County Manager and Board of Commissioners meet with Department Directors and Elected Officials to review budget requests.
April	County Manager submits requested budget to Commissioners for review.
May	County Manager submits recommended budget to Commission for review.
June	Commissioners adopt budget for fiscal year and establish the property tax millage rate.
July	Budget for the next fiscal year begins on July 1.

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FINANCIAL POLICIES AND PRACTICES

OVERVIEW

Habersham County provides a full range of services, which includes health and welfare, public safety, parks and recreation programs, public works, etc. The County has developed several policies in order to provide these services in a financially responsible and transparent manner.

BUDGET PRACTICES AND POLICIES

- The Board of Commissioners adopts an annual budget for all governmental fund types, with the exclusion of Capital Project Funds, prior to July of each year. Capital Project Funds are budgeted by the Commissioners after capital projects are approved.
- The annual budget process is overseen by a Budget Committee, which is consists of the Commissioners, County Manager, Finance Director, and other Department Directors. After a draft proposed budget is prepared, public hearings are held for citizen input and the proposed budget is made available for public viewing on the County website. The budget is approved in an open public meeting.
- Once the budget is adopted, any changes in total departmental expenses, personnel, benefits, or capital purchases, must be approved by the Board of Commissioners.
- Each fund listed in the budget is balanced so that anticipated revenues equal proposed expenses.
- The County consists of the following major funds:
  GOVERNMENTAL FUNDS:
  - General Fund
  - Hospital Debt Service Fund
  - SPLOST VI Funds
  - Capital Improvements Fund
  - Special Revenues Fund

  ENTERPRISE FUNDS:
  - Landfill Fund
  - Transit Fund
  - Airport Fund

  COMPONENT UNIT:
  - Industrial Development Authority

PURCHASING POLICIES AND PROCEDURES

The Habersham County Purchasing Policies and Procedures were adopted in 2008 and revisions were approved in December of 2015.

- The purpose of the Purchasing Policies and Procedures is:
  - To consider the best interests of Habersham County in all transactions;
  - To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards; and
  - To subscribe to and work for honesty and truth in buying
- Purchases Require: approved budgetary funds, check requisition or purchase order, appropriate documentation (W-9, E-Verify, signed invoice, or written quotes when applicable), and supervisory approval when applicable.
- Check requests and purchase orders are not required for routine expenses (i.e. bills, rent payments, etc.)
- Department Directors are responsible for the control of material usage, allocation of supply quantities, physical security for materials, and proper disposition of surplus items.
- Each Purchase or Service that is estimated to cost over $20,000 requires formal advertising, sealed bids, and shall be awarded by the Board of Commissioners (there are exceptions).
- Purchasing Card Users must have a signed purchasing cardholder agreement on file. Receipts are required for all card transactions except for on the rare occasion when a receipt is lost, on those occasions a lost receipt form must be submitted. P-Card User (or Department Administrator) must submit all documentation to the Finance Department by the 21st of each month. P-cards will be audited and reviewed by the Finance Department.

- Every person employed by the County is responsible for the control of supplies, materials, and equipment that are provided in order to accomplish their activities.

DEBT MANAGEMENT POLICY

The Habersham County Board of Commissioners adopted the Debt Management Policy on March 17, 2008.

- The County will project debt requirements on a five year basis to examine the long range implications and effects of debt issuance.
- The County will not fund current operations or normal maintenance with proceeds from long term financing.
- In an effort to conserve debt capacity, the County shall borrow only when necessary and utilize "pay-as-you-go" financing to the extent possible.
- The County's debt capacity shall be maintained within the following:
    - Net debt per capita under $900
    - Net debt as a percentage of estimated market value of taxable property not to exceed 3%
    - Ratio of debt service expenses as a percentage of expenditures not to exceed 10%
    - Debt per capita as a percentage of income per capita should not exceed 5%
- In general, the County will adhere to the following debt guidelines:
    - Keep the average maturity of General Obligation Bonds at or below fifteen years
    - The County will confine long term borrowing to capital improvements and projects that have useful lives of ten to twenty years, these improvements should not be financed through current revenue or fund equity.
    - The County will follow a policy of full disclosure in its Annual Financial Report.

FUND BALANCE POLICIES

The Fund Balance Policy was adopted by the Habersham County Board of Commissioners in 2005 and was revised in 2011.

- Committed Fund Balance: The Board of Commissioner's has authority to set aside funds for a specific purpose, any funds set aside as a Committed Fund Balance requires the passage of a resolution. The passage of the resolution must take place prior to the end of the applicable fiscal year. If the actual amount of the commitment is not available by the end of the fiscal year, the resolution must state the process to calculate the actual amount as soon as information is available. Commitments may be changed or lifted only by the Commissioners if they take the same formal action that imposed the constraint originally.

FURTHER CLARIFICATION ON COMMITTED FUND BALANCES:

- Rainy Day/ Stabilization Plan: Or, maintaining a financial stabilization fund to meet unexpected revenue shortfalls or financial emergencies. The fund balance target for the General Fund shall not be less than 17% of regular general fund operating revenues or regular general fund operating expenditures. Additionally, any proposed appropriation that would result in the balance of the fund falling below the minimum fund balance ration must be accompanied by a restoration plan that brings the fund to the minimum within 3 years.
- Assigned Fund Balance: Assigned Fund Balance consists of amounts that are intended to be used by the County for a specific purpose. Intent can only be expressed by the Commissioners or their designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution, but instead requires a majority vote of the Board of Commissioners. However, the County Finance Director has been authorized by the Board to assign fund balance in the following situations:
    - If upon passage of a budget resolution, any fund balance is used to balance a future budget
    - If any unspent funds for an ongoing capital project remain at fiscal year-end, these funds will automatically be recorded as Assigned Fund Balance until the project is complete
    - If any residual fund balance exists in a Special Revenue Fund, they will be automatically recorded as Assigned.
- Unassigned Fund Balance: Unassigned Fund Balance is the amount of funds in the General Fund which are not classified as either non-spendable, restricted, committed, or assigned. The Unassigned Fund Balance represents resources available for immediate appropriation by the Commissioners, and no use of these funds is permitted without approval by the Board of Commissioners. The County will make every effort to use Unassigned Funds for the following purpose, listed in order of priority:
    - To maintain the Rainy Day Fund at the prescribed level
    - To address unexpected revenue short-falls or expenditures encountered in the current fiscal year
    - To fun non-recurring capital expenditures. Unassigned Fund Balance will not be used to fund recurring expenditures or to compensate for structural budget deficits.
- Order of Fund Balance Use: When multiple categories of fund balance are available for expenditure, the County will start with the most restricted category and spend those funds before moving to the next category with available funds. For example: if a project

is funded by bond proceeds and assigned fund balance, the County would be required to use the bond proceeds first to pay expenditures since the use of bond proceeds is more restrictive than use of assigned fund balance.

- Reports to the Governing Body: The Finance Director shall present at least on an annual basis, a report detailing the amounts of spendable fund balance available. This report may be integrated into the Annual Financial Report, Interim Financial Reports, or as stand-alone reports.

- Special Revenue Funds: The Finance Director shall be charged with maintaining a listing of all Special Revenue Funds reported by the County. This listing shall include the purpose of the fund and the significant restricted or committed revenue streams that are the basis for establishing the fund.

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REVENUE SOURCES

OVERVIEW

Habersham County is funded through a variety of different revenue sources, which are spent on funding government operations, services, and/or enterprise operations. The total Government-wide budget for FY2018 is $27,702,351, a 5% increase from the FY2017 original budget. Additionally, the total General Fund budget for FY18 is $20,158,783 a 2% increase from the FY17 budget. The primary sources of revenues described below are listed from the largest revenue source to the smallest revenue source within the General Fund.

PROPERTY TAXES

Property taxes make up the largest portion of the General Fund of Habersham County. Each year, the Board of Tax Assessors appraises property at fair market value and compiles the annual tax digest. Property Taxes are budgeted at $11,767,235 for FY18 for the General Fund. Habersham County also levies a Hospital Bond and Hospital Services property tax.

INSURANCE PREMIUM TAXES

Insurance Premium taxes are used to fund unincorporated fire protection, unincorporated animal control, and other unincorporated expenses for Habersham County. For FY17 the amount of insurance premium tax collected was $1,613,190.01. The amount budgeted for FY18 is $1,802,526. Annual insurance premium tax revenue is used in strict accordance with O.C.G.A. 33-8-8.3.

INTERGOVERNMENTAL REVENUES

Intergovernmental revenues are classified as any revenue obtained from another governmental entity. Intergovernmental revenues may include grants, fees owed to the County through intergovernmental agreements or contracted services, etc. Intergovernmental revenues are more difficult to calculate and predict since grants are not consistent, and contracts have the potential to change. For FY18 $1,355,728 has been budgeted for Intergovernmental Revenues.

Motor Vehicle Tax

Motor Vehicle Tax revenues includes Motor Vehicle Title Ad Valorem Tax and Vehicle Ad Valorem Tax. Motor Vehicle Tax is budgeted at $1,196,336 for FY18, which is a decrease of 10% from the FY17 original budget. FY17 actual is projected not to meet the budgeted value of $1,330,000. Vehicle Ad Valorem Tax has been decreasing since FY13. Whereas, Motor Vehicle Title Ad Valorem has been increasing since FY13. Cumulatively, these two taxes have seen a real decrease of 5% from FY14 Actual to FY16 Actual.

FINES, FEES & FORFEITURES

Fines, fees, and forfeitures are funds obtained through the judicial system of Habersham County. This revenue category is budgeted at $1,031,664 of the FY18 General Fund budget, which is a decrease of 0.5% from the FY17 original budget. There are multiple Special Revenue Funds which also are funded through Fines, Fees & Forfeitures.

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AUTHORIZED POSITIONS
ALL DEPARTMENTS

The table below represents the number of authorized positions for current departments beginning fiscal year 2015 through fiscal year 2018. Each fiscal year, County departments have an opportunity to submit position request forms for Commission approval to add any additional employees as needed. More detailed information on the addition or removal of positions for specific departments can be found on the Department Budget Overview later in this budget document.

Department	Dept. Number	Actual FY14 FT/PT	Actual FY15 FT/PT	Actual FY16 FT/PT	Original FY17 FT/PT	Original FY18 FT/PT
General Fund						
Board of Commissioners	120	0/5	0/5	0/5	0/5	0/5
County Manager	121	2/0	2/0	2/0	2/0	2/0
Finance	122	4/0	4/0	4/0	4/0	4/0
Human Resources	123	1/0	2/1	2/1	2/1	2/1
Tax Commissioner	125	7/0	7/0	7/0	7/0	7/0
Tax Assessors	126	7/5	7/5	9/5	9/5	9/5
County Clerk	130	2/0	2/0	2/0	1/0	1/0
Engineer	131	2/0	1/0	1/0	-	-
Economic Development	134	1/0	1/0	1/0	-	-
Elections/Registration	145	2/0	2/0	2/0	2/0	2/0
Facilities Maintenance	155	7/0	10/0	10/0	10/0	10/0
Information Technology	160	2/0	2/0	2/0	2/0	2/0
Fleet Maintenance	460	6/0	6/0	6/0	6/0	6/0
Roads and Bridges	475	23/0	23/0	24/0	24/0	25/0
Probate Court	230	2/2	3/0	3/0	3/0	3/0
Magistrate Court	231	7/1	7/1	3/1	2/2	2/0
Clerk of Court	235	12/0	12/0	14/0	14/0	14/0
Superior Court	265	2/3	2/3	2/3	2/3	2/3
District Attorney	266	0/3	0/3	0/3	0/3	0/3
Public Defender	267	1/0	1/0	1/0	1/0	1/0
Juvenile Court	268	1/3	1/3	1/3	1/3	2/0
State Court	270	1/1	1/1	1/1	1/1	1/1
Solicitor	271	1/1	1/1	1/1	1/1	1/1
Code Enforcement	321	1/0	1/0	1/0	-	-
Sheriff-Operations	340	42/6	42/9	44/9	44/9	45/9
Sheriff-Jail	341	34/2	34/2	36/0	38/0	38/0
Sheriff-HEAT Unit	342	1/0	1/0	1/0	1/0	1/0
Animal Control	374	4/1	3/3	3/4	3/4	4/4
Coroner	382	1/0	1/0	1/0	1/0	1/0
Fire Department	384	18/17	18/17	21/17	24/17	24/17
Parks and Recreation	696	4/?	4/42	4/42	5/41	5/41
Extension Service	750	0/1	0/1	0/1	0/1	0/1
Planning and Development	794	4/0	4/0	4/0	7/0	7/0
Special Revenue Fund						
E-911	390	18/14	19/14	20/14	20/14	20/14
Felony Drug Court	218	1/1	1/1	1/1	1/1	2/0
Family Dep. Treatment Court	252	-	-	-	0/1	2/0
Senior Center	585	-	-	5/1	5/1	5/1
Enterprise Fund						
Landfill	480	7/3	7/3	7/3	7/3	7/3
Transit	754	1/0	1/1	1/1	1/2	1/2

FINANCIAL SCHEDULE
ALL FUNDS HISTORY

General Fund

General Fund	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	$454,962	$621,491	$321,838	$(284,450)	$(300,764)
Prior Period Adjustment		(403,987)			
Fund Balance	4,704,844	4,922,348	5,244,186	4,959,736	4,658,972

Special Revenue Funds

Jail Fund	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	48,585	57,358	55,898	-	-
Fund Balance	(39,367)	17,991	73,889	73,889	73,889

Inmate Welfare	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	12,753	(6,537)	(1,134)	-	-
Fund Balance	18,549	12,012	10,878	10,878	10,878

Law Library	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	(216,829)	12,545	11,416	17,200	9,700
Fund Balance	175,487	188,032	199,448	216,648	226,348

Hotel/Motel Tax	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balance	-	-	-	-	-

Hospital Services	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balance	-	-	-	-	-

E-911	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	81,824	44,763	13,664	-	(110,000)
Fund Balance	190,103	234,866	248,530	248,530	138,530

D.A.T.E./Felony Drug Court	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	2,969	11,537	-	-	-
Fund Balance	40,601	52,138	52,138	52,138	52,138

Family Dep. Treatment Court	Actual FY14	Actual FY15	Actual FY16	Original FY17	Original FY18
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balance	-	-	-	-	-

*FY2017 and FY2018 fund balance is a projection of original budget.

Senior Center	Actual FY14	Actual FY15	Actual FY16	Original Budget FY17	Original Budget FY18
Excess (deficiency) of revenues over (under) expenditures	-	-	97,572	(92,000)	(75,000)
Fund Balance	-	-	97,572	5,572	(69,428)

Confiscated Assets	Actual FY14	Actual FY15	Actual FY16	Original Budget FY17	Original Budget FY18
Excess (deficiency) of revenues over (under) expenditures	-	-	5,519	-	-
Fund Balance	-	-	5,519	5,519	5,519

Enterprise Funds

Landfill	Actual FY14	Actual FY15	Actual FY16	Original Budget FY17	Original Budget FY18
Change in Net Position	(363,869)	(109,758)	(195,360)	(49,240)	(134,262)
Prior Period Adjustment	-	(21,223)	-		
Net Position	2,324,133	2,193,152	1,997,791	1,948,551	1,814,289

Transit	Actual FY14	Actual FY15	Actual FY16	Original Budget FY17	Original Budget FY18
Change in Net Position	17,325	1,900	28,150	-	-
Prior Period Adjustment	-	(2,805)	-	-	-
Net Position	1,924	1,019	29,169	29,169	29,169

Airport	Actual FY14	Actual FY15	Actual FY16	Original Budget FY17	Original Budget FY18
Change in Net Position	-	-	19,686	49,040	13,289
Net Position	-	-	19,686	68,726	82,015

Component Unit

Industrial Development Authority	Actual FY14	Actual FY15	Actual FY16	Original Budget FY17	Original Budget FY18
Excess (deficiency) of revenues over (under) expenditures	$ (75,198)	$ (170,778)	$ (15,733)	$ 32,400	$ (128,615)
Fund Balance	$420,328	$249,550	$233,817	$266,217	$137,602

*FY2017 and FY2018 fund balance is a projection of original budget.



HABERSHAM COUNTY

GEORGIA | Est. 1818

Government-wide

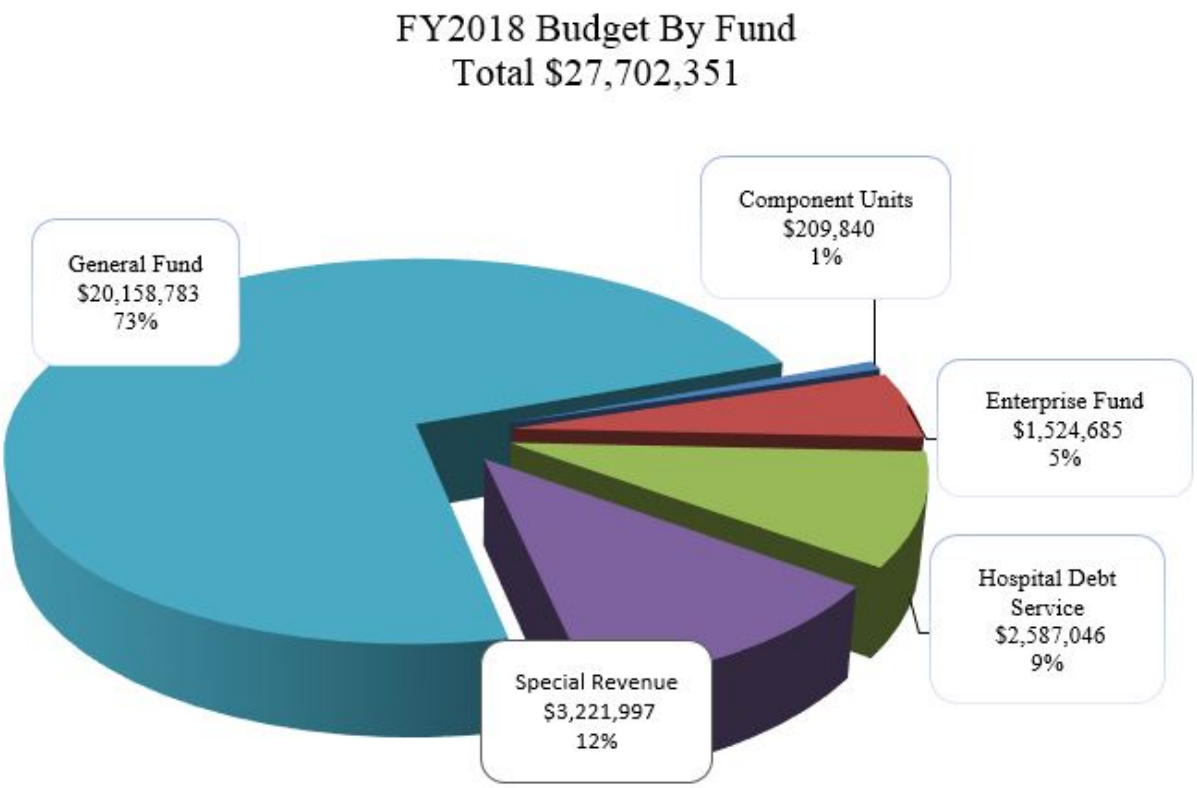


FY2018 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Property Taxes	$ 11,767,235	$ 462,853	$ -	$ -	$ 12,230,088
Motor Vehicle Tax	1,196,336	-	-	-	1,196,336
Mobile Home Tax	94,525	-	-	-	94,525
Timber Tax	2,568	-	-	-	2,568
Cost, Penalties, And Interest	85,000	-	-	-	85,000
Intangible Tax	200,000	-	-	-	200,000
Real Estate Transfer Tax	50,000	-	-	-	50,000
Franchise Tax	87,998	-	-	-	87,998
Insurance Premium Tax	1,802,526	-	-	-	1,802,526
Alcohol Excise Tax	428,000	-	-	-	428,000
Occupational Tax	111,975	-	-	-	111,975
Other	10,000	-	-	-	10,000
Building Permits	120,000	-	-	-	120,000
Other Permits	7,500	-	-	-	7,500
Fines, Fees & Forfeitures	1,031,664	393,088	-	-	1,424,752
Fire Protection	-	-	-	-	-
Sheriff Services	38,000	-	-	-	38,000
Prisoner Board	10,000	-	-	-	10,000
Recreation Fees & Services	567,500	-	-	-	567,500
Collection Commissions	590,000	-	-	-	590,000
Other Charges For Services	136,850	617,271	1,278,707	-	2,032,828
Intergovernmental	1,355,728	863,303	54,100	-	2,273,131
Interest	5,000	-	15,000	25	20,025
Contributions	17,000	8,500	-	-	25,500
Forfeitures	-	-	-	-	-
Rental Income	79,300	-	40,800	30,000	150,100
Miscellaneous	15,850	63,015	1,816	1,200	81,881
Total Revenues	**19,810,555**	**2,408,030**	**1,390,423**	**31,225**	**23,640,233**
Operating Expenditures					
General Government	5,906,723	26,000	-	-	5,932,723
Judicial	2,882,602	774,820	-	-	3,657,422
Public Safety	7,684,483	1,862,705	-	-	9,547,188
Recreation & Culture	918,549	-	-	-	918,549
Housing & Development	1,577,578	493,807	-	209,840	2,281,225
Enterprise	-	-	1,511,396	-	1,511,396
Total Operating Expenditures	**18,969,935**	**3,157,332**	**1,511,396**	**209,840**	**23,848,503**

FY2018 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Other Sources & (Uses)					
Transfer In (Out) - CIP Fund	(368,382)	-	-	-	(368,382)
Transfer In (Out) - E911 Fund	(519,422)	519,422	-	-	-
Transfer In (Out) - Senior Center	(101,044)	101,044	-	-	-
Transfer In (Out) - Hotel/Motel	39,000	(39,000)	-	-	-
Transfer In (Out) - DATE/Felony Drug	7,464	(15,965)	-	-	(8,501)
Transfer In (Out) - FDTC	-	8,501	-	-	8,501
Appropriated Fund Balance	300,764	175,300	120,973	128,615	725,652
Fund Bal for Future Debt Service	(200,000)	-	-	-	(200,000)
Sale of Assets	1,000	-	-	50,000	51,000
Total Other Sources & (Uses)	**(840,620)**	**749,302**	**120,973**	**178,615**	**208,270**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**





HABERSHAM COUNTY

GEORGIA | Est. 1818

General Fund

The general operating fund of Habersham County is used to account for all financial resources except for those required to be accounted for in another fund.

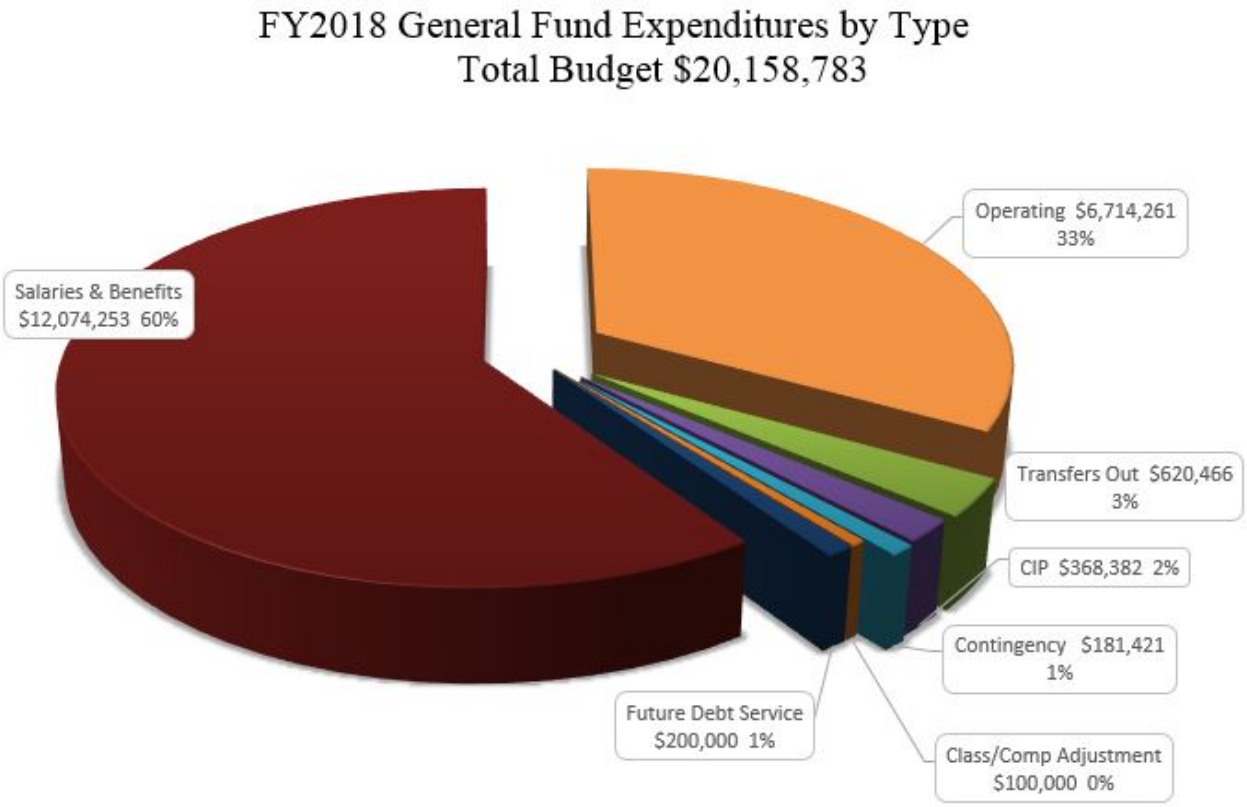


FY2018 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues							
Taxes							
Property Taxes	$ 11,047,344	$ 11,012,673	$ 11,573,000	$ 11,145,282	$ 11,188,138	$ 11,767,235	
Motor Vehicle Tax	1,300,158	1,261,839	1,330,000	1,126,336	1,196,336	1,196,336	
Mobile Home Tax	113,945	116,749	97,000	94,525	94,525	94,525	
Timber Tax	3,284	2,388	3,000	2,568	2,568	2,568	
Cost, Penalties, And Interest	97,893	86,366	85,000	85,000	85,000	85,000	
Intangible Tax	152,513	188,271	175,000	180,000	200,000	200,000	
Real Estate Transfer Tax	46,349	61,410	40,000	50,000	50,000	50,000	
Franchise Tax	95,654	88,440	95,000	87,998	87,998	87,998	
Insurance Premium Tax	1,506,466	1,613,190	1,700,000	1,802,526	1,802,526	1,802,526	
Alcohol Excise Tax	433,542	499,288	453,000	428,000	428,000	428,000	
Occupational Tax	114,157	116,763	107,850	111,975	111,975	111,975	
Other	10,924	11,113	9,000	9,000	10,000	10,000	
Total Taxes	**14,922,229**	**15,058,490**	**15,667,850**	**15,123,210**	**15,257,066**	**15,836,163**	**1.1%**
Building Permits	73,226	125,736	90,000	110,000	120,000	120,000	
Other Permits	6,856	6,942	3,000	7,500	7,500	7,500	
Fines, Fees & Forfeitures	1,166,494	1,125,521	1,037,550	961,664	1,031,664	1,031,664	
Fire Protection	-	-	-	-	-	-	
Sheriff Services	39,575	41,277	40,000	38,000	38,000	38,000	
Prisoner Board	32,604	20,986	30,000	10,000	10,000	10,000	
Recreation Fees & Services	489,000	481,777	548,500	567,500	567,500	567,500	
Collection Commissions	552,617	545,294	590,000	590,000	590,000	590,000	
Other Charges For Services	292,257	177,913	146,100	133,850	136,850	136,850	
Intergovernmental	1,719,012	1,111,044	1,052,844	1,357,215	1,405,692	1,355,728	
Interest	43,392	105,007	70,000	5,000	5,000	5,000	
Contributions	13,407	9,860	16,500	17,000	17,000	17,000	
Rental Income	53,245	69,247	95,400	79,300	79,300	79,300	
Miscellaneous	61,446	215,116	7,750	8,350	15,850	15,850	
Total Revenues	**19,465,360**	**19,094,210**	**19,395,494**	**19,008,589**	**19,281,422**	**19,810,555**	**2.1%**
Operating Expenditures							
General Government	5,560,242	5,473,984	5,787,211	5,714,959	5,749,766	5,906,723	
Judicial	3,034,315	2,612,707	2,813,487	2,932,480	3,003,391	2,882,602	
Public Safety	6,958,516	7,766,953	7,719,622	8,297,016	7,674,483	7,684,483	
Recreation & Culture	869,377	849,687	928,638	914,450	918,549	918,549	
Housing & Development	1,819,619	1,492,246	1,483,977	1,569,774	1,543,849	1,577,578	
Total Operating Expenditures	**18,242,069**	**18,195,575**	**18,732,935**	**19,428,679**	**18,890,038**	**18,969,935**	**1.3%**

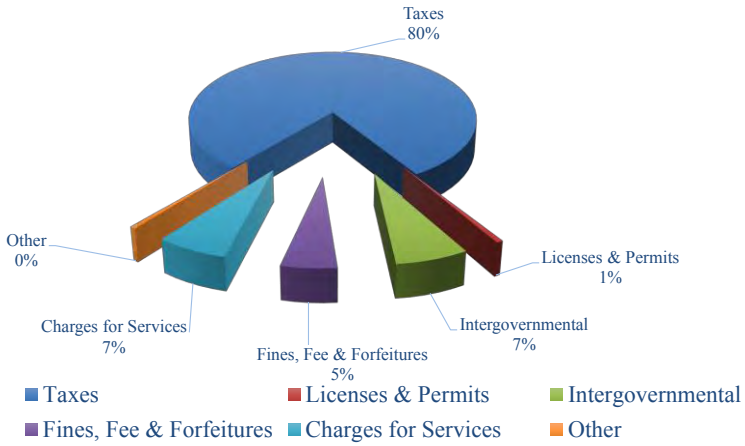
FY2018 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Other Sources & (Uses)							
Transfer Out - CIP Fund	(417,625)	(378,546)	(443,950)	(443,950)	(368,382)	(368,382)	
Transfer Out - E911 Fund	(446,963)	(467,488)	(510,377)	(603,224)	(519,422)	(519,422)	
Transfer Out - Transit Fund	(28,759)	(14,613)	(22,826)	(9,922)	-	-	
Transfer Out - Mountain NCIS	(2,390)	-	-	-	-	-	
Transfer Out - Senior Center	-	(89,654)	(78,104)	(146,573)	(101,044)	(101,044)	
Transfer Out - FDTC		(4,771)					
Transfer In - Hotel/Motel	40,134	38,045	39,000	39,000	39,000	39,000	
Transfer In - DATE Fund	-	60,637	25,248	-	-	-	
Transfer In - Sheriff	29,000	-	24,000	14,000	7,464	7,464	
Hospital Auth Loc Proceeds	274,961	-	-	-	-	-	
Appropriated Fund Balance	-	-	284,450	-	550,000	300,764	
Fund Bal for Future Debt Service	-	-	-	-	-	(200,000)	
Sale of Assets	22,550	279,593	20,000	1,000	1,000	1,000	
Total Other Sources & (Uses)	**(529,092)**	**(576,796)**	**(662,559)**	**(1,149,669)**	**(391,384)**	**(840,620)**	**26.9%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 694,203**	**$ 321,838**	**$ -**	**$ (1,569,759)**	**$ -**	**$ -**	



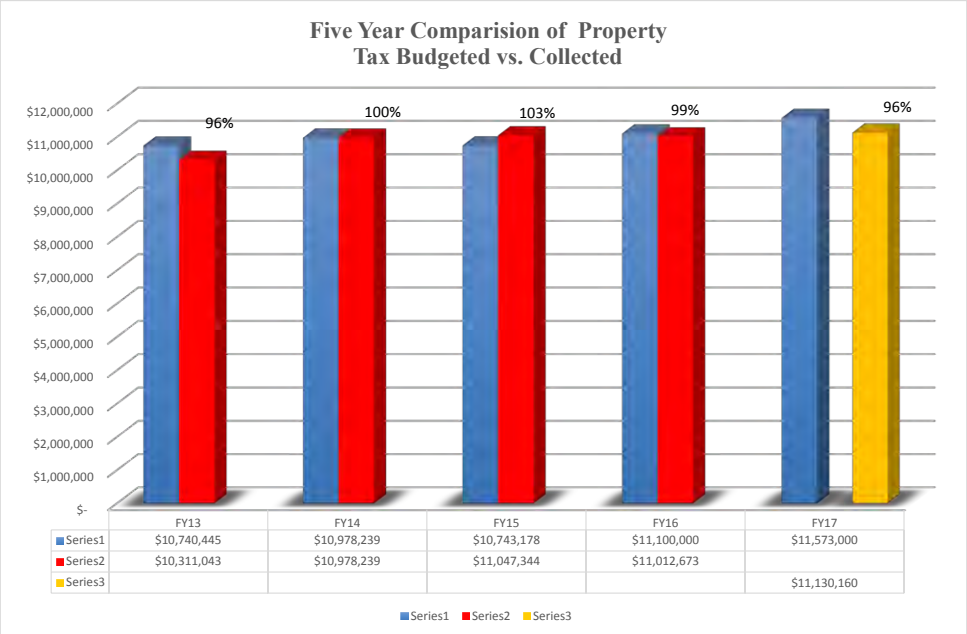
Revenues

The primary sources of revenue in the General Fund are Real Estate Taxes, Motor Vehicle Taxes and Insurance Premium Taxes. The total tax revenue is 80% of the County's total budgeted revenue.



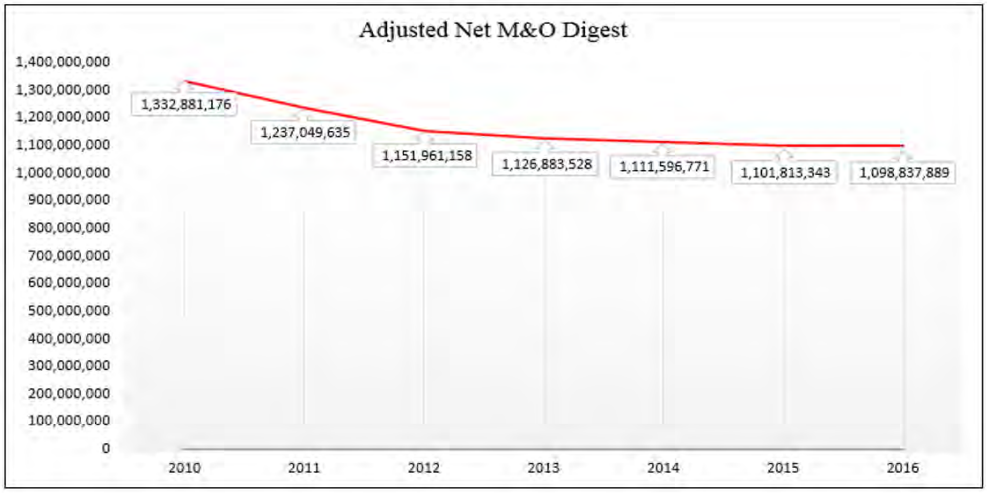
Taxes

The majority of taxes collected are General Property taxes. Below is a graph that depicts the budgeted General Property tax vs. actual collected for the last five fiscal years.



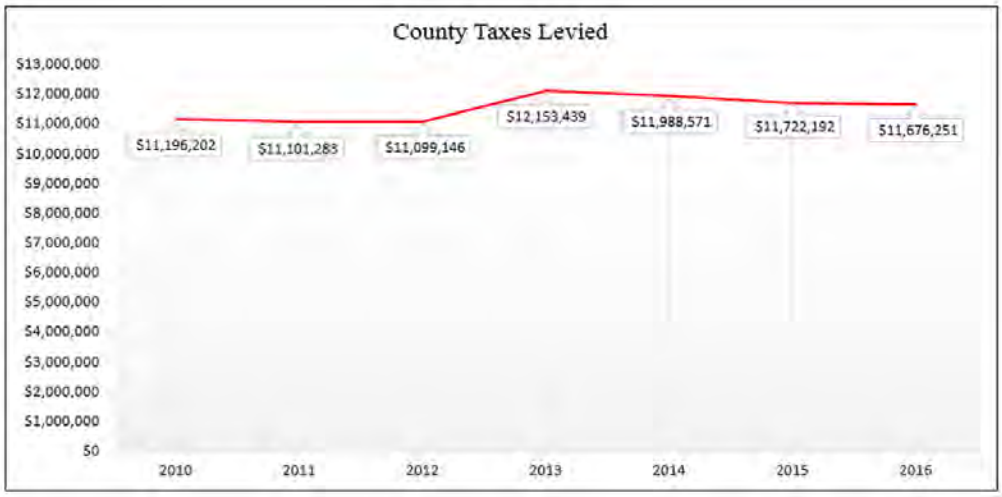
Adjusted Net M&O

The Board of Commissioners levies taxes based upon the Adjusted Net M&O. Which is the assessed 40% Value less exemptions. Below is a seven year history of the Adjusted Net M&O Digest.



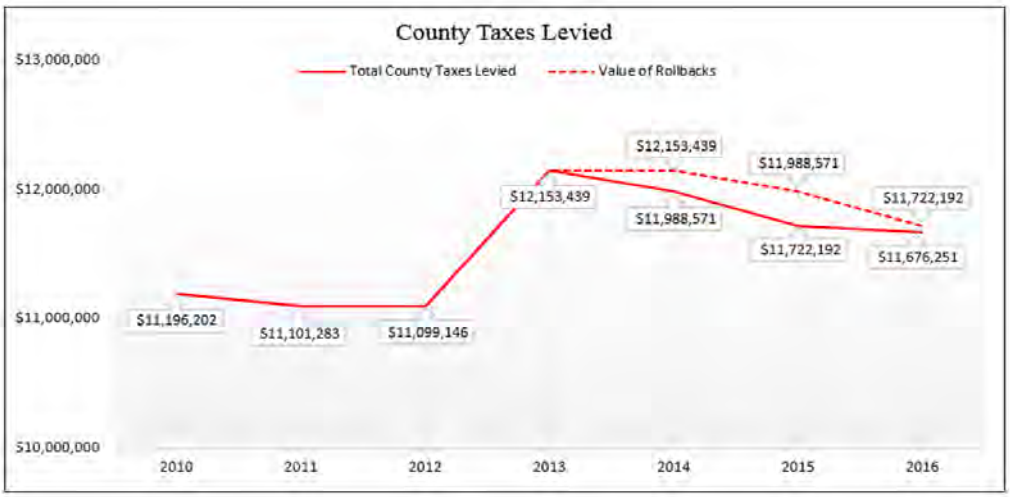
County Taxes Levied

The Board of Commissioners approves a millage rate each year which in turn produces a Total County Taxes Levied as advertised on the Tax Digest and 5 Year History of Levy. Below is a seven year history of the County Taxes



County Taxes Levied with Value of Rollbacks

The Board of Commissioners is required to compute a "rollback" millage rate, which is the previous year's millage rate minus the millage equivalent of the total net assesed value added by reassessments of existing real property. Since 2013 the Board of Commissioners have accepted the rollback rate and reduced the County Taxes Leived. Below is a seven year history of County Taxes Levied with the Value of Rollbacks for 2013 through 2016.



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FY2018 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
General Administration							
Countywide							
Salaries & Benefits	$ 57,817	$ 50,602	$ 61,500	$ 62,700	$ 62,700	$ 62,700	
Operating	735,494	997,428	859,350	666,850	686,850	681,850	
Total Countywide	**$ 793,311**	**$ 1,048,029**	**$ 920,850**	**$ 729,550**	**$ 749,550**	**$ 744,550**	**-19%**
Commissioners							
Salaries & Benefits	$ 77,970	$ 82,705	$ 84,858	$ 84,710	$ 84,921	$ 84,921	
Operating	91,193	85,944	80,500	83,500	83,500	183,500	
Total Commissioners	**$ 169,163**	**$ 168,649**	**$ 165,358**	**$ 168,210**	**$ 168,421**	**$ 268,421**	**62%**
County Manager							
Salaries & Benefits	$ 146,347	$ 167,059	$ 173,512	$ 180,303	$ 184,462	$ 184,462	
Operating	9,447	9,543	11,000	10,700	10,700	10,700	
Total County Manager	**$ 155,794**	**$ 176,602**	**$ 184,512**	**$ 191,003**	**$ 195,162**	**$ 195,162**	**6%**
Finance							
Salaries & Benefits	$ 218,060	$ 234,076	$ 264,278	$ 244,910	$ 249,899	$ 249,899	
Operating	5,174	9,727	7,200	8,500	8,500	8,500	
Total Finance	**$ 223,234**	**$ 243,803**	**$ 271,478**	**$ 253,410**	**$ 258,399**	**$ 258,399**	**-5%**
Human Resources							
Salaries & Benefits	$ 121,351	$ 128,147	$ 132,513	$ 128,362	$ 136,184	$ 136,184	
Operating	3,628	5,852	15,492	17,400	19,150	19,150	
Total Human Resources	**$ 124,979**	**$ 133,999**	**$ 148,005**	**$ 145,762**	**$ 155,334**	**$ 155,334**	**5%**
Tax Commissioner							
Salaries & Benefits	$ 299,981	$ 302,762	$ 318,961	$ 322,048	$ 327,308	$ 327,308	
Operating	57,215	62,753	57,860	57,860	57,860	57,860	
Total Tax Commissioner	**$ 357,196**	**$ 365,516**	**$ 376,821**	**$ 379,908**	**$ 385,168**	**$ 385,168**	**2%**
Tax Assessors							
Salaries & Benefits	$ 402,918	$ 439,763	$ 464,045	$ 456,280	$ 464,720	$ 464,720	
Operating	81,165	77,955	79,445	79,708	78,908	78,908	
Total Tax Assessors	**$ 484,083**	**$ 517,718**	**$ 543,490**	**$ 535,988**	**$ 543,628**	**$ 543,628**	**0%**
Board of Equalization							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	2,476	3,248	4,350	4,350	4,350	4,350	
Total Board of Equalization	**$ 2,476**	**$ 3,248**	**$ 4,350**	**$ 4,350**	**$ 4,350**	**$ 4,350**	**0%**

FY2018 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
County Clerk							
Salaries & Benefits	$ 81,411	$ 51,957	$ 52,016	$ 62,576	$ 64,001	$ 64,001	
Operating	14,738	8,495	8,775	1,075	1,075	1,075	
Total County Clerk	**$ 96,149**	**$ 60,452**	**$ 60,791**	**$ 63,651**	**$ 65,076**	**$ 65,076**	**7%**
Engineer							
Salaries & Benefits	$ 76,202	$ -	$ -	$ -	$ -	$ -	
Operating	13,559	-	-	-	-	-	
Total Engineer	**$ 89,761**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Elections & Registration							
Salaries & Benefits	$ 83,551	$ 90,291	$ 92,180	$ 94,959	$ 96,944	$ 96,944	
Operating	35,997	69,194	63,800	43,350	43,350	43,350	
Total Elections & Registration	**$ 119,548**	**$ 159,485**	**$ 155,980**	**$ 138,309**	**$ 140,294**	**$ 140,294**	**-10%**
Facilities Maintenance							
Salaries & Benefits	$ 337,834	$ 371,959	$ 389,590	$ 392,215	$ 398,504	$ 398,504	
Operating	470,985	450,305	436,552	437,073	437,073	437,073	
Total Facilities Management	**$ 808,819**	**$ 822,264**	**$ 826,142**	**$ 829,288**	**$ 835,577**	**$ 835,577**	**1%**
Information Technology							
Salaries & Benefits	$ 121,363	$ 113,654	$ 132,252	$ 138,143	$ 141,083	$ 141,083	
Operating	103,763	121,358	132,170	135,165	135,165	135,165	
Total Information Technology	**$ 225,126**	**$ 235,012**	**$ 264,422**	**$ 273,308**	**$ 276,248**	**$ 276,248**	**4%**
Fleet Services							
Salaries & Benefits	$ 230,328	$ 237,488	$ 262,852	$ 269,778	$ 275,097	$ 275,097	
Operating	153,966	138,081	155,140	154,960	154,960	154,960	
Total Fleet Services	**$ 384,294**	**$ 375,569**	**$ 417,992**	**$ 424,738**	**$ 430,057**	**$ 430,057**	**3%**
Roads & Bridges							
Salaries & Benefits	$ 1,049,094	$ 866,234	$ 902,306	$ 1,229,754	$ 927,057	$ 975,308	
Operating	476,587	297,202	336,275	345,830	345,830	345,830	
Total Roads & Bridges	**$ 1,525,681**	**$ 1,163,436**	**$ 1,238,581**	**$ 1,575,584**	**$ 1,272,887**	**$ 1,321,138**	**7%**
Safety							
Salaries & Benefits	$ -			$ -	$ -	$ -	
Operating	628	201	1,900	1,900	1,900	1,900	
Total Safety	**$ 628**	**$ 201**	**$ 1,900**	**$ 1,900**	**$ 1,900**	**$ 1,900**	**0%**

FY2018 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
General Administration - Continued							
Contingency							
Salaries & Benefits	$ -	$ -	$ 164,971	$ -	$ -	$ 100,000	
Operating	-	-	41,568	-	267,715	181,421	
Total Contingency	**$ -**	**$ -**	**$ 206,539**	**$ -**	**$ 267,715**	**$ 281,421**	**36%**
Total General Administration	**$ 5,560,242**	**$ 5,473,984**	**$ 5,787,211**	**$ 5,714,959**	**$ 5,749,766**	**$ 5,906,723**	**2%**
Judicial							
Accountability Court							
Salaries & Benefits	$ 81,213	$ -	$ -	$ -	$ -	$ -	
Operating	231,380	-	-	-	-	-	
Total Accountability Court	**$ 312,593**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Probate Court							
Salaries & Benefits	$ 135,931	$ 149,899	$ 161,806	$ 180,578	$ 182,482	$ 182,482	
Operating	51,669	29,341	31,500	25,600	25,600	25,600	
Total Probate Court	**$ 187,600**	**$ 179,241**	**$ 193,306**	**$ 206,178**	**$ 208,082**	**$ 208,082**	**8%**
Magistrate Court							
Salaries & Benefits	$ 206,027	$ 145,075	$ 154,064	$ 156,312	$ 158,335	$ 158,335	
Operating	15,888	6,411	15,955	14,850	14,850	14,850	
Total Magistrate Court	**$ 221,915**	**$ 151,486**	**$ 170,019**	**$ 171,162**	**$ 173,185**	**$ 173,185**	**2%**
Clerk of Court							
Salaries & Benefits	$ 584,788	$ 556,213	$ 628,459	$ 611,676	$ 625,570	$ 625,570	
Operating	87,235	71,581	82,700	82,700	77,700	77,700	
Capital	-	-	-	-	-	-	
Total Clerk of Court	**$ 672,023**	**$ 627,794**	**$ 711,159**	**$ 694,376**	**$ 703,270**	**$ 703,270**	**-1%**
Juvenile Offenders							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	1,950	5,050	8,000	8,000	8,000	8,000	
Total Juvenile Offenders	**$ 1,950**	**$ 5,050**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**0%**
Superior Court							
Salaries & Benefits	$ 148,434	$ 151,976	$ 155,882	$ 156,129	$ 215,080	$ 159,456	
Operating	85,027	89,194	78,800	77,800	83,800	83,800	
Total Superior Court	**$ 233,461**	**$ 241,170**	**$ 234,682**	**$ 233,929**	**$ 298,880**	**$ 243,256**	**4%**

FY2018 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Judicial - Continued							
District Attorney							
Salaries & Benefits	$ 37,296	$ 54,004	$ 31,770	$ 31,136	$ 10,828	$ 10,828	
Operating	173,842	174,157	99,600	255,115	255,115	255,115	
Total District Attorney	**$ 211,138**	**$ 228,161**	**$ 131,370**	**$ 286,251**	**$ 265,943**	**$ 265,943**	**102%**
Public Defender							
Salaries & Benefits	$ 51,944	$ 54,943	$ 56,770	$ 55,902	$ 56,866	$ 56,866	
Operating	387,486	412,958	573,602	553,151	553,151	553,151	
Total Public Defender	**$ 439,430**	**$ 467,902**	**$ 630,372**	**$ 609,053**	**$ 610,017**	**$ 610,017**	**-3%**
Juvenile Court							
Salaries & Benefits	$ 210,857	$ 205,894	$ 217,844	$ 210,581	$ 222,187	$ 162,134	
Operating	134,082	85,001	85,750	85,750	85,750	80,638	
Total Juvenile Court	**$ 344,939**	**$ 290,895**	**$ 303,594**	**$ 296,331**	**$ 307,937**	**$ 242,772**	**-20%**
State Court							
Salaries & Benefits	$ 165,741	$ 171,353	$ 174,618	$ 174,077	$ 174,374	$ 174,374	
Operating	88,975	92,539	97,680	97,680	97,680	97,680	
Total State Court	**$ 254,716**	**$ 263,892**	**$ 272,298**	**$ 271,757**	**$ 272,054**	**$ 272,054**	**0%**
Solicitor							
Salaries & Benefits	$ 145,050	$ 147,616	$ 150,137	$ 146,893	$ 147,473	$ 147,473	
Operating	9,500	9,500	8,550	8,550	8,550	8,550	
Total Solicitor	**$ 154,550**	**$ 157,116**	**$ 158,687**	**$ 155,443**	**$ 156,023**	**$ 156,023**	**-2%**
Total Judicial	**$ 3,034,315**	**$ 2,612,707**	**$ 2,813,487**	**$ 2,932,480**	**$ 3,003,391**	**$ 2,882,602**	**2%**
Public Safety							
Sheriff							
Salaries & Benefits	$ 2,385,689	$ 2,485,884	$ 2,530,201	$ 2,700,216	$ 2,728,330	$ 2,728,330	
Operating	608,204	616,473	469,900	564,500	525,315	535,315	
Total Sheriff	**$ 2,993,893**	**$ 3,102,357**	**$ 3,000,101**	**$ 3,264,716**	**$ 3,253,645**	**$ 3,263,645**	**9%**

FY2018 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Public Safety - Continued							
Jail							
Salaries & Benefits	$ 1,399,801	$ 1,536,212	$ 1,614,512	$ 1,613,459	$ 1,641,189	$ 1,641,189	
Operating	698,063	748,492	640,500	640,390	690,390	690,390	
Total Jail	**$ 2,097,864**	**$ 2,284,704**	**$ 2,255,012**	**$ 2,253,849**	**$ 2,331,579**	**$ 2,331,579**	**3%**
Heat Unit							
Salaries & Benefits	$ 50,097	$ 60,517	$ 57,339	$ 51,954	$ 52,835	$ 52,835	
Operating	23,546	17,047	26,360	33,900	33,900	33,900	
Total Heat Unit	**$ 73,643**	**$ 77,563**	**$ 83,699**	**$ 85,854**	**$ 86,735**	**$ 86,735**	**4%**
Animal Control							
Salaries & Benefits	$ 137,651	$ 161,949	$ 156,295	$ 205,920	$ 209,132	$ 209,132	
Operating	79,612	100,244	92,075	116,475	116,475	116,475	
Total Animal Control	**$ 217,263**	**$ 262,194**	**$ 248,370**	**$ 322,395**	**$ 325,607**	**$ 325,607**	**31%**
Coroner							
Salaries & Benefits	$ 9,919	$ 9,892	$ 12,180	$ 11,992	$ 11,955	$ 11,955	
Operating	11,015	13,742	12,225	12,225	15,925	15,925	
Total Coroner	**$ 20,934**	**$ 23,634**	**$ 24,405**	**$ 24,217**	**$ 27,880**	**$ 27,880**	**14%**
Fire Department							
Salaries & Benefits	$ 911,169	$ 1,046,000	$ 1,218,980	$ 1,220,414	$ 1,238,293	$ 1,238,293	
Operating	173,228	170,238	172,875	192,330	192,330	192,330	
Total Fire Department	**$ 1,084,397**	**$ 1,216,237**	**$ 1,391,855**	**$ 1,412,744**	**$ 1,430,623**	**$ 1,430,623**	**3%**
Emergency Management							
Salaries & Benefits	$ 38,593	$ 39,469	$ 69,933	$ 79,052	$ 80,599	$ 80,599	
Operating	25,426	80,191	39,775	137,815	137,815	137,815	
Total Emergency Management	**$ 64,019**	**$ 119,661**	**$ 109,708**	**$ 216,867**	**$ 218,414**	**$ 218,414**	**99%**
Emergency Medical Service							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	406,503	680,603	606,472	716,374	-	-	
Total Emergency Medical Service	**$ 406,503**	**$ 680,603**	**$ 606,472**	**$ 716,374**	**$ -**	**$ -**	**-100%**
Total Public Safety	**$ 6,958,516**	**$ 7,766,953**	**$ 7,719,622**	**$ 8,297,016**	**$ 7,674,483**	**$ 7,684,483**	**0%**
Housing & Development Recreation Department							
Salaries & Benefits	$ 424,093	$ 406,848	$ 446,518	$ 454,230	$ 458,329	$ 458,329	
Operating	445,284	442,839	482,120	460,220	460,220	460,220	
Total Recreation Department	**$ 869,377**	**$ 849,687**	**$ 928,638**	**$ 914,450**	**$ 918,549**	**$ 918,549**	**-1%**

FY2018 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Housing & Development - Continued							
Economic Development							
Salaries & Benefits	$ 88,498	$ -	$ -	$ -	$ -	$ -	
Operating	32,442	-	-	-	-	-	
Total Economic Development	**$ 120,940**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Code Enforcement							
Salaries & Benefits	$ 60,744	$ -	$ -	$ -	$ -	$ -	
Operating	8,568	-	-	-	-	-	
Total Code Enforcement	**$ 69,312**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Senior Center							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	161,257	-	-	-	-	-	
Total Senior Center	**$ 161,257**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Planning & Development							
Salaries & Benefits	$ 218,159	$ 405,993	$ 451,399	$ 460,005	$ 468,677	$ 468,677	
Operating	26,610	86,999	58,956	57,565	49,465	49,465	
Total Planning & Development	**$ 244,769**	**$ 492,992**	**$ 510,355**	**$ 517,570**	**$ 518,142**	**$ 518,142**	**2%**
Planning Commission							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	3,168	4,214	5,400	7,900	7,900	7,900	
Total Planning Commission	**$ 3,168**	**$ 4,214**	**$ 5,400**	**$ 7,900**	**$ 7,900**	**$ 7,900**	**46%**
Water & Sewer Authority							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	473	-	-	-	-	-	
Total Water & Sewer Authority	**$ 473**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Extension Services							
Salaries & Benefits	$ 22,370	$ 22,726	$ 25,881	$ 26,278	$ 26,265	$ 26,265	
Operating	74,938	76,448	72,604	75,737	82,737	82,737	
Total Extension Services	**$ 97,308**	**$ 99,174**	**$ 98,485**	**$ 102,015**	**$ 109,002**	**$ 109,002**	**11%**
Independent Agencies							
Operating	$ 847,431	$ 895,866	$ 869,737	$ 942,289	$ 908,805	$ 942,534	
Total Independent Agencies	**$ 847,431**	**$ 895,866**	**$ 869,737**	**$ 942,289**	**$ 908,805**	**$ 942,534**	**8%**
Total Housing & Development	**$ 1,544,658**	**$ 1,492,246**	**$ 1,483,977**	**$ 1,569,774**	**$ 1,543,849**	**$ 1,577,578**	**6%**
Total General Fund	**$ 17,967,108**	**$ 18,195,575**	**$ 18,732,935**	**$ 19,428,679**	**$ 18,890,038**	**$ 18,969,935**	**1%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

GENERAL ADMINISTRATION

Department Budget Overview

COUNTYWIDE

The countywide portion of the budget provides an overview of funds that cannot be designated to a particular department, and cover expenses applicable to all county departments. Funds in the countywide portion of the budget cover expenses such as liability insurance, legal services, audit services, telephone and printer charges, etc.

Budget Highlights:

FY2018 budget reflects an increase in Employee Appreciation of $500, increase in FICA Contributions of $700, decrease in Legal Services of $50,000, increase in Contracted Services of $6,000, decrease in Internet of $8,000 due to reclassification to Fire Department, increase in EAP of $1,500 due to not being budgeted the previous fiscal year, and a decrease in Debt Services due to reclassification to Development Authority.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$45,761	$47,013	$47,000	$47,500
Benefits	12,056	3,589	14,500	15,200
Operating Expenditures	735,494	883,489	727,350	681,850
Debt Service	-	113,939	132,000	-
Total Expenditures	$793,311	$1,048,029	$920,850	$744,550

FY2018 Annual Budget
Governmental Funds - General Administration
Countywide - 110

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Employee Apprecation	$ 45,761	$ 47,013	$ 47,000	$ 47,500	$ 47,500	$ 47,500	
Total Salaries	**45,761**	**47,013**	**47,000**	**47,500**	**47,500**	**47,500**	**0%**
Benefits							
FICA Contributions	3,474	3,589	3,000	3,700	3,700	3,700	
Other Employee Benefits	8,582	-	11,500	11,500	11,500	11,500	
Total Benefits	**12,056**	**3,589**	**14,500**	**15,200**	**15,200**	**15,200**	**0%**
Total Personal Services	**57,817**	**50,602**	**61,500**	**62,700**	**62,700**	**62,700**	**0%**
Operating Expenditures							
Legal Services	213,136	286,149	150,000	100,000	100,000	100,000	
Telephone	-	(2,236)	45,000	45,000	45,000	45,000	
Advertising	13,500	13,500	13,500	13,500	13,500	13,500	
Liability Insurance	212,929	293,635	275,000	275,000	275,000	275,000	
Postage	11,523	7,951	-	-	-	-	
Audit Services	69,350	79,350	79,350	79,350	79,350	79,350	
Contracted Services	12,614	8,991	30,000	26,000	46,000	41,000	
Internet	-	-	28,000	20,000	20,000	20,000	
EAP	-	-	-	1,500	1,500	1,500	
Wellness Program	5,695	2,245	2,500	2,500	2,500	2,500	
Drug Testing	-	5,213	-	-	-	-	
Pre-Employment Physicals	10,688	4,533	-	-	-	-	
Printer Charges	171,525	173,631	95,000	95,000	95,000	95,000	
Other Expenses	14,534	10,526	9,000	9,000	9,000	9,000	
Debt Service	-	113,939	132,000	-	-	-	
Total Operating Expenditures	**735,494**	**997,428**	**859,350**	**666,850**	**686,850**	**681,850**	**2%**
Total Expenditures	**$ 793,311**	**$ 1,048,029**	**$ 920,850**	**$ 729,550**	**$ 749,550**	**$ 744,550**	**2%**

GENERAL ADMINISTRATION

Department Budget Overview

BOARD OF COMMISSIONERS

Habersham County's governing authority is the Board of Commissioners. The Board of Commissioners enact resolutions and ordinances, levy taxation, plan for future needs, and ensures necessary services are provided to county residents, among many other responsibilities that affect the lives of Habersham County citizens daily.

Goal #1: Implement FY18 employee merit pay increases and Compensation and Classification adjustments while properly funding all current services.

Goal #2: Continue to maintain a 17% minimum unrestricted fund balance as stated in the GASB 54 Fund Balance policy revision and resolution adopted in 2011.

Budget Highlights:

FY2018 budget reflects a decrease in Travel Expense of $500, increase in Training/Conferences of $4,000, increase in Contracted Services of $96,500 for an Independent Tax Appraisal Audit, and increase in Meetings with Meals of $3,000.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$57,271	$58,421	$58,192	$60,119
Benefits	20,699	24,284	26,666	24,802
Operating Expenditures	91,193	85,944	80,500	183,500
Total Expenditures	$169,163	$168,649	$165,358	$268,421

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Part Time	5	5	5	5	5	5

FY2018 Annual Budget
Governmental Funds - General Administration
Commissioners - 120

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 57,271	$ 58,421	$ 58,192	$ 59,536	$ 60,119	$ 60,119	
Total Salaries	**57,271**	**58,421**	**58,192**	**59,536**	**60,119**	**60,119**	**3%**
Benefits							
Group Insurance	12,420	14,970	18,631	17,081	16,702	16,702	
Social Security (FICA)	4,673	4,924	4,517	4,555	4,599	4,599	
Retirement Contribution	3,461	4,100	3,051	2,914	2,914	2,914	
Workers' Compensation	128	160	182	338	301	301	
Vision Insurance	2	29	63	63	63	63	
Dental Insurance	15	102	222	223	223	223	
Total Benefits	**20,699**	**24,284**	**26,666**	**25,174**	**24,802**	**24,802**	**-7%**
Total Personal Services	**77,970**	**82,705**	**84,858**	**84,710**	**84,921**	**84,921**	**0%**
Operating Expenditures							
Advertising	6,149	5,810	6,000	6,000	6,000	6,000	
Travel Expense	8,166	12,112	8,000	7,500	7,500	7,500	
Postage	3,468	4,236	3,500	3,500	3,500	3,500	
Conference & Training	12,205	7,280	8,000	12,000	12,000	12,000	
Dues	40,499	40,902	40,000	40,000	40,000	40,000	
Contracted Services	4,851	2,883	3,500	-	-	100,000	
Supplies	13,715	10,283	9,500	9,500	9,500	9,500	
Gas/Oil	-	-	-	-	-	-	
Meeting With Meals	2,140	2,438	2,000	5,000	5,000	5,000	
Total Operating Expenditures	**91,193**	**85,944**	**80,500**	**83,500**	**83,500**	**183,500**	**128%**
Total Expenditures	**$ 169,163**	**$ 168,649**	**$ 165,358**	**$ 168,210**	**$ 168,421**	**$ 268,421**	**62%**

GENERAL ADMINISTRATION

Department Budget Overview

COUNTY MANAGER

The Habersham County Manager manages the daily operation of county government. The manager serves as a liaison between the Board of Commissioners and the public, as well as between the Commissioners and county department directors. The County Manager is responsible for assisting the Board of Commissioners in developing county policies and goals, while ensuring that those policies and goals are carried out. The Manager provides leadership to department heads of Habersham County's government, and ensures that county services are efficient, effective, and properly funded.

Goal #1: Manage construction of new Administration Building per the set budget and oversee the marketing of the current Administration Building property.

Goal #2: Assist in transferal of ownership of the Habersham County Medical Center, including County Emergency Medical System services.

Budget Highlights:

FY2018 budget reflects a decrease in Overtime of $1,000, increase in Gas/Oil of $200, and decrease in Tire/Tubes of $500. Parts/Repair/Maintenance has been zeroed out for FY 2018 and replaced with a Vehicle Parts/Repair/Maintenance line for the County Manager's Department.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$110,015	$127,931	$132,477	$144,444
Benefits	36,332	39,128	41,035	40,018
Operating Expenditures	9,447	9,543	11,000	10,700
Total Expenditures	$155,794	$176,602	$184,512	$195,162

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	2	2	2	2	2	2

FY2018 Annual Budget
Governmental Funds - General Administration
County Manager - 121

Expenditures	Actual FY15	Acutal FY16	Origianl Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 110,015	$ 127,840	$ 131,477	$ 140,260	$ 144,444	$ 144,444	
Overtime	-	91	1,000	-	-	-	
Total Salaries	**110,015**	**127,931**	**132,477**	**140,260**	**144,444**	**144,444**	**9%**
Benefits							
Group Insurance	6,810	10,859	13,877	12,724	12,441	12,441	
Social Security (FICA)	8,282	10,173	10,058	10,730	11,077	11,077	
Retirement Contribution	20,810	17,282	16,138	15,184	15,184	15,184	
Workers' Compensation	137	313	393	814	725	725	
Vision Insurance	63	111	126	126	126	126	
Dental Insurance	230	390	443	465	465	465	
Total Benefits	**36,332**	**39,128**	**41,035**	**40,043**	**40,018**	**40,018**	**5%**
Total Personal Services	**146,347**	**167,059**	**173,512**	**180,303**	**184,462**	**184,462**	**4%**
Operating Expenditures							
Telephone	748	812	1,200	1,200	1,200	1,200	
Travel Expense	1,690	1,562	2,200	2,200	2,200	2,200	
Parts/Repair/Maint	1,787	751	500	500	500	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	500	
Conference & Training	2,107	1,438	2,100	2,100	2,100	2,100	
Dues	140	901	1,200	1,200	1,200	1,200	
Gas/Oil	1,450	1,160	1,000	1,200	1,200	1,200	
Tires/Tubes	-	-	500	-	-	-	
Supplies	1,509	2,313	2,000	2,000	2,000	2,000	
Meeting With Meals	16	604	300	300	300	300	
Total Operating Expenditures	**9,447**	**9,543**	**11,000**	**10,700**	**10,700**	**10,700**	**15%**
Total Expenditures	**$ 155,794**	**$ 176,602**	**$ 184,512**	**$ 191,003**	**$ 195,162**	**$ 195,162**	**4%**

GENERAL ADMINISTRATION

Department Budget Overview

FINANCE DEPARTMENT

The Finance Department advises the County Commission and all County Departments on fiscal and budgetary matters, including procurement of goods and services. The Finance Department is responsible for the following: accounting for all financial transactions, disbursement of funds, facilitating budget development and implementation, monitoring revenues and expenditures, periodic/annual reporting and projection of County finances, facilitating the annual audit, managing the county treasury, and conducting fixed asset inventory.

Goal #1: Move towards producing a Comprehensive Annual Financial Report.

Goal #2: Update internal departmental procedures.

Budget Highlights:

FY2018 budget reflects a decrease in Telephone of $360, increase in Training/Conference of $250, decrease in Dues of $250, and increase in Supplies of $1,660.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$164,208	$177,344	$202,670	$188,187
Benefits	53,852	56,732	61,608	61,712
Operating Expenditures	5,174	9,727	7,200	8,500
Total Expenditures	$223,234	$243,803	$271,478	$258,399

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	4	4	4	4	4	4
Part Time	-	-	-	-	-	-

FY2018 Annual Budget
Governmental Funds - General Administration
Finance Department - 122

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 163,025	$ 175,544	$ 202,670	$ 182,736	$ 188,187	$ 188,187	
Part Time Salaries	1,183	1,754	-	-	-	-	
Overtime	-	46	-	-	-	-	
Total Salaries	**164,208**	**177,344**	**202,670**	**182,736**	**188,187**	**188,187**	**-7%**
Benefits							
Group Insurance	30,105	32,104	33,444	35,914	35,116	35,116	
Social Security (FICA)	11,828	13,569	15,504	13,979	14,431	14,431	
Retirement Contribution	10,697	9,525	10,917	9,880	9,880	9,880	
Workers' Compensation	182	431	605	1,060	944	944	
Vision Insurance	231	244	252	422	422	422	
Dental Insurance	809	858	886	919	919	919	
Total Benefits	**53,852**	**56,732**	**61,608**	**62,174**	**61,712**	**61,712**	**0%**
Total Personal Services	**218,060**	**234,076**	**264,278**	**244,910**	**249,899**	**249,899**	**-5%**
Operating Expenditures							
Telephone	178	28	360	-	-	-	
Advertising	108	1,246	-	-	-	-	
Travel Expense	1,750	1,967	2,500	2,500	2,500	2,500	
Conference & Training	753	1,380	2,000	2,250	2,250	2,250	
Dues	50	685	500	250	250	250	
Supplies	2,335	4,421	1,840	3,500	3,500	3,500	
Total Operating Expenditures	**5,174**	**9,727**	**7,200**	**8,500**	**8,500**	**8,500**	**18%**
Total Expenditures	**$ 223,234**	**$ 243,803**	**$ 271,478**	**$ 253,410**	**$ 258,399**	**$ 258,399**	**-5%**

GENERAL ADMINISTRATION

Department Budget Overview

HUMAN RESOURCES

The Habersham County Human Resources Department is responsible for ensuring that Habersham County successfully recruits, properly compensates, and retains qualified employees to serve the citizens of Habersham County. The Human Resources Department administers recruitment, compensation and benefits, workers' compensation, safety and wellness, and the County's DOT and regular drug testing programs, and payroll. The Human Resources Department also maintains and secures personnel records, and accurately ensures the processing of payroll, personnel, and benefit changes.

Goal #1: Reduce employee turnover rate by 2% by assisting with the implementation of compensation and merit increase programs.

Goal #2: Begin providing new employee orientation to all new hires.

Budget Highlights:

FY2018 budget reflects an increase in Telephone of $346, increase in Advertising of $1,000, decrease in Travel Expense of $147, increase in Postage of $30, increase in Drug Testing of $2,500, increase in ACA Act of $127, decrease in Supplies, Books, & Periodicals of $198.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$93,235	$98,025	$99,235	$107,443
Benefits	28,116	30,122	33,278	28,741
Operating Expenditures	3,628	5,852	15,492	19,150
Total Expenditures	$124,979	$133,999	$148,005	$155,334

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	2	2	2	3	2	2
Part Time	1	1	1	-	1	1

FY2018 Annual Budget
Governmental Funds - General Administration
Human Resources - 123

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 90,939	$ 90,100	$ 92,989	$ 91,535	$ 96,564	$ 96,564	
Part Time Salaries	2,296	7,912	6,246	10,879	10,879	10,879	
Overtime	-	13	-	-	-	-	
Total Salaries	**93,235**	**98,025**	**99,235**	**102,414**	**107,443**	**107,443**	**8%**
Benefits							
Group Insurance	16,144	18,129	19,710	12,609	15,054	15,054	
Social Security (FICA)	6,463	7,490	7,592	7,835	8,237	8,237	
Retirement Contribution	4,863	3,650	5,111	4,318	4,318	4,318	
Workers' Compensation	94	275	296	594	540	540	
Vision Insurance	121	128	126	126	126	126	
Dental Insurance	431	450	443	466	466	466	
Total Benefits	**28,116**	**30,122**	**33,278**	**25,948**	**28,741**	**28,741**	**-14%**
Total Personal Services	**121,351**	**128,147**	**132,513**	**128,362**	**136,184**	**136,184**	**3%**
Operating Expenditures							
Telephone	374	355	374	720	720	720	
Advertising	104	354	1,000	2,000	2,000	2,000	
Travel Expense	947	156	947	800	800	800	
Postage	-	27	-	30	30	30	
Conference & Training	1,312	1,332	2,000	2,000	2,000	2,000	
Dues	240	50	200	200	200	200	
Drug Testing	-	-	1,500	4,000	4,000	4,000	
Pre-Employment Physicals	-	253	6,000	6,000	6,000	6,000	
ACA Act	-	1,631	1,623	-	1,750	1,750	
Supplies	452	1,544	1,698	1,500	1,500	1,500	
Small Equipment under $5,000	199	150	150	150	150	150	
Total Operating Expenditures	**3,628**	**5,852**	**15,492**	**17,400**	**19,150**	**19,150**	**24%**
Total Expenditures	**$ 124,979**	**$ 133,999**	**$ 148,005**	**$ 145,762**	**$ 155,334**	**$ 155,334**	**5%**

GENERAL ADMINISTRATION

Department Budget Overview

SAFETY

The Safety Department is overseen by the Human Resources Department and works to reduce risk of injuries through education, training, supplies, etc. to ensure employees are up-to-date and aware of wellness and safety benefits and procedures.

Goal #1: Ensure one employee of the organization attends an LGRMS workshop every year.

Goal #2: Coordinate quarterly Safety Committee meetings.

Budget Highlights:

No changes for FY 2018.

	Actual Budget 2015	Actual Budget 2016	Approved Budget 2017	Proposed Budget 2018
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	628	201	1,900	1,900
Total Expenditures	$628	$201	$1,900	$1,900

FY2018 Annual Budget
Governmental Funds - General Administration
Safety - 154

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Operating Expenditures							
Travel Expense	$ -	$ 71	$ 100	$ 100	$ 100	$ 100	
Supplies	628	130	1,800	1,800	1,800	1,800	
Total Operating Expenditures	**628**	**201**	**1,900**	**1,900**	**1,900**	**1,900**	**0%**
Total Expenditures	**$ 628**	**$ 201**	**$ 1,900**	**$ 1,900**	**$ 1,900**	**$ 1,900**	**0%**

GENERAL ADMINISTRATION

Department Budget Overview

TAX COMMISSIONER

The Habersham County Tax Commissioner, an office established by the Georgia Constitution and elected for four-year terms, serves as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions related to billing, collecting, disbursing and accounting for ad valorem taxes collected in the county on behalf of the State of Georgia, the Habersham County Board Commissioners, and the Habersham County Board of Education.

Goal #1: Continue collecting taxes at a rate of 99%.

Goal #2: Go to annual training for taxpayer services.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$233,482	$231,765	$247,934	$252,121
Benefits	66,499	70,997	71,027	75,187
Operating Expenditures	57,215	62,753	57,860	57,860
Total Expenditures	$357,196	$365,516	$376,821	$385,168

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	7	7	7	7	7	7

FY2018 Annual Budget
Governmental Funds - General Administration
Tax Commissioner - 125

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 233,482	$ 231,765	$ 247,934	$ 246,311	$ 252,121	$ 252,121	
Total Salaries	**233,482**	**231,765**	**247,934**	**246,311**	**252,121**	**252,121**	**2%**
Benefits							
Group Insurance	33,579	35,161	37,699	39,129	38,260	38,260	
Retirement Contribution	11,864	12,872	9,634	14,561	14,561	14,561	
Social Security (FICA)	17,476	18,206	18,721	18,845	19,321	19,321	
Workers' Compensation	2,146	3,252	3,550	1,429	1,272	1,272	
Vision Insurance	315	333	315	378	378	378	
Dental Insurance	1,119	1,173	1,108	1,395	1,395	1,395	
Total Benefits	**66,499**	**70,997**	**71,027**	**75,737**	**75,187**	**75,187**	**6%**
Total Personal Services	**299,981**	**302,762**	**318,961**	**322,048**	**327,308**	**327,308**	**3%**
Operating Expenditures							
Telephone	360	360	360	360	360	360	
Travel Expense	1,221	989	1,000	1,000	1,000	1,000	
Parts/Repair/Maint	98	-	-	-	-	-	
Postage	17,998	21,052	21,000	21,000	21,000	21,000	
Conference & Training	300	917	1,500	1,500	1,500	1,500	
Dues	1,342	1,362	1,000	1,000	1,000	1,000	
Contracted Services	29,260	30,152	29,500	29,500	29,500	29,500	
Lease Payments	48	-	-	-	-	-	
Supplies	6,588	7,922	3,500	3,500	3,500	3,500	
Total Operating Expenditures	**57,215**	**62,753**	**57,860**	**57,860**	**57,860**	**57,860**	**0%**
Total Expenditures	**$ 357,196**	**$ 365,516**	**$ 376,821**	**$ 379,908**	**$ 385,168**	**$ 385,168**	**2%**

GENERAL ADMINISTRATION

Department Budget Overview

TAX ASSESSORS

The Tax Assessor's office operates under a five-member Board of Tax Assessors comprised of local taxpayers appointed for three-year terms by the Board of County Commissioners. The primary responsibility of the Tax Assessors Office is to appraise property at fair market value as of January 1 of each year and to compile the annual tax digest. The appraisal staff is required to adhere to the Appraisal Procedures Manual established by the Georgia Department of Revenue. The staff is responsible for tracking ownership changes, parcel boundaries, zoning, use, building and property characteristics, tax exemptions, trends in sales prices, constructions costs, rent rates, incomes, expenses and personal property assets in order to appraise property values each year.

Goal #1: Ensure a re-appraisal of the tax digest is completed.

Goal #2: Ensure Appraisers receive necessary training to obtain a higher certification level.

Budget Highlights:

FY2018 budget reflects a decrease in Telephone of $700, increase in Travel of $600, increase in Training/Conference of $375, decrease in Contracted Services of $516, increase in Lease Payments of $504, and a decrease in Small Equipment Under $500 of $800. Parts/Repair/Maintenance was zeroed out for FY 2018 and replaced with Vehicle Parts/Repair/Maintenance line for the Tax Assessors Office.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$298,586	$317,308	$327,449	$348,518
Benefits	104,332	122,455	136,596	116,202
Operating Expenditures	81,165	77,955	79,445	78,908
Total Expenditures	$484,083	$517,718	$543,490	$543,628

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	7	9	9	9	9	9
Part Time	5	5	5	5	5	5

FY2018 Annual Budget
Governmental Funds - General Administration
Tax Assessors - 126

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 286,367	$ 304,881	$ 313,699	$ 325,071	$ 334,768	$ 334,768	
Part Time Salaries	12,219	12,427	13,750	13,750	13,750	13,750	
Total Salaries	**298,586**	**317,308**	**327,449**	**338,821**	**348,518**	**348,518**	**6%**
Benefits							
Group Insurance	61,116	76,337	86,163	67,834	66,327	66,327	
Retirement Contribution	15,809	15,754	17,418	16,427	16,427	16,427	
Social Security (FICA)	21,325	23,370	24,916	25,786	26,589	26,589	
Workers' Compensation	4,155	4,740	5,821	5,048	4,495	4,495	
Vision Insurance	422	499	505	504	504	504	
Dental Insurance	1,505	1,754	1,773	1,860	1,860	1,860	
Total Benefits	**104,332**	**122,455**	**136,596**	**117,459**	**116,202**	**116,202**	**-15%**
Total Personal Services	**402,918**	**439,763**	**464,045**	**456,280**	**464,720**	**464,720**	**0%**
Operating Expenditures							
Telephone	-	-	700	-	-	-	
Advertising	92	183	100	100	100	100	
Travel	-	13	4,900	5,500	5,500	5,500	
Parts/Repair/Maint	348	2,451	1,800	1,800	1,800	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	1,800	
Postage	802	1,530	900	900	900	900	
Conference & Training	4,231	4,995	2,125	2,500	2,500	2,500	
Dues	280	280	320	320	320	320	
Contracted Services	70,969	64,571	62,785	62,269	62,269	62,269	
Lease Payment	493	433	-	504	504	504	
Gas/Oil	1,574	989	1,500	1,500	1,500	1,500	
Tires/Tubes	497	-	500	500	500	500	
Supplies	1,879	2,512	2,515	2,515	2,515	2,515	
Small Equipment under $5,000	-	-	1,300	1,300	500	500	
Total Operating Expenditures	**81,165**	**77,955**	**79,445**	**79,708**	**78,908**	**78,908**	**-1%**
Total Expenditures	**$ 484,083**	**$ 517,718**	**$ 543,490**	**$ 535,988**	**$ 543,628**	**$ 543,628**	**0%**

GENERAL ADMINISTRATION

Department Budget Overview

BOARD OF EQUALIZATION

The Board of Equalization is a special jury that hears appeals of property values and denials of homestead and other tax exemptions.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	2,476	3,248	4,350	4,350
Total Expenditures	$2,476	$3,248	$4,350	$4,350

FY2018 Annual Budget
Governmental Funds - General Administration
Board of Equalization - 127

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Operating Expenditures							
Advertising	$ -	$ -	$ 100	$ 100	$ 100	$ 100	
Travel Expense	645	693	1,100	1,100	1,100	1,100	
Per Diem	941	2,053	2,000	2,000	2,000	2,000	
Postage	378	182	500	500	500	500	
Conference & Training	485	100	350	350	350	350	
Supplies	27	221	300	300	300	300	
Total Operating Expenditures	**2,476**	**3,248**	**4,350**	**4,350**	**4,350**	**4,350**	**0%**
Total Expenditures	**$ 2,476**	**$ 3,248**	**$ 4,350**	**$ 4,350**	**$ 4,350**	**$ 4,350**	**0%**

GENERAL ADMINISTRATION

Department Budget Overview

COUNTY CLERK

The County Clerk provides administrative support and day-to-day assistance to the Board of County Commissioners. Additionally, the Clerk coordinates administrative issues with, and provides assistance to, other County Department Directors. The County Clerk is the designated Habersham County Open Records Officer and maintains the County Code of Ordinances. The County Clerk is appointed/reappointed yearly at the Board of Commissioners January meeting.

Goal #1: Electronically scan files prior to relocating office into new Administration Building.

Goal #2: Move towards producing a record inventory system.

Budget Highlights:

FY2018 budget reflects increase in Dues of $50 and decrease in Supplies, Books & Periodicals of $250. County Clerk Contracted Services not budgeted for FY 2018 because Codification of Ordinances expenditures are being paid out of Law Library Fund.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$59,372	$39,965	$39,691	$50,952
Benefits	22,039	11,992	12,325	13,049
Operating Expenditures	14,738	8,495	8,775	1,075
Total Expenditures	$96,149	$60,452	$60,791	$65,076

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	2	1	1	1	1	1

FY2018 Annual Budget
Governmental Funds - General Administration
County Clerk - 130

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 59,341	$ 39,965	$ 39,691	$ 49,476	$ 50,952	$ 50,952	
Overtime	31	-	-	-	-	-	
Total Salaries	**59,372**	**39,965**	**39,691**	**49,476**	**50,952**	**50,952**	**28%**
Benefits							
Group Insurance	11,698	6,919	6,860	6,284	6,144	6,144	
Retirement Contribution	5,313	1,446	2,017	2,448	2,448	2,448	
Social Security (FICA)	4,397	3,202	3,037	3,785	3,905	3,905	
Workers' Compensation	72	103	126	287	256	256	
Vision Insurance	123	71	63	63	63	63	
Dental Insurance	436	250	222	233	233	233	
Total Benefits	**22,039**	**11,992**	**12,325**	**13,100**	**13,049**	**13,049**	**6%**
Total Personal Services	**81,411**	**51,957**	**52,016**	**62,576**	**64,001**	**64,001**	**23%**
Operating Expenditures							
Telephone	42	-	-	-	-	-	
Advertising	53	-	-	-	-	-	
Travel Expense	343	695	200	200	200	200	
Postage	-	6	-	-	-	-	
Conference & Training	845	1,204	500	500	500	500	
Dues	175	25	25	75	75	75	
Contracted Services	12,730	6,168	7,500	-	-	-	
Supplies	550	396	550	300	300	300	
Total Operating Expenditures	**14,738**	**8,495**	**8,775**	**1,075**	**1,075**	**1,075**	**-88%**
Total Expenditures	**$ 96,149**	**$ 60,452**	**$ 60,791**	**$ 63,651**	**$ 65,076**	**$ 65,076**	**7%**

GENERAL ADMINISTRATION

Department Budget Overview

ELECTIONS & REGISTRATION

The Elections and Registration Department operates under a five-member Board of Elections and Registration comprised of local taxpayers appointed for four-year terms. The Board of Commissioners appoints one member at large, the Republican Party appoints 2 representatives, and the Democratic Party appoints 2 representatives every four years. The Elections Supervisor is responsible for overseeing the department as well as serving as an ex-officio member of the Board. This department is responsible for conducting fair and impartial elections and registering residents to vote. Elections and Registration are conducted in accordance with the Georgia Election Code, U.S. Justice Department Regulations, State Election Board Rules, and Federal and Local Laws. Additionally, the department establishes boundaries for voting precincts; secures facilities to serve as polling locations; recruits, selects, hires, trains, assigns personnel to serve as poll officials; conducts qualifications for candidates; develops ballots for elections; acquires, maintains, prepares, and delivers equipment used to conduct elections; publicizes notices as required by law; and maintains elections records.

Goal #1: Ensure fairness, integrity, and accuracy in all Habersham County Elections including the Special Election (March 20, 2018), Special Election Runoff (April 17, 2018), and General Primary Election, Nonpartisan General Election, and Special Election (May 22, 2018).

Goal #2: Keep accurate records of voter registration and ensure that all election records and notices comply with local, state, and federal rules and regulations

Budget Highlights:

FY2018 budget reflects a decrease in Poll Workers of $10,000, decrease in Overtime of $1,000, decrease in Advertising of $2,500, decrease in Travel Expenses of $500, decrease in Per Diem of $250, decrease in Postage of $2,000, increase in Lease Payments of $3,800, decrease in Supplies/Election Supplies of $5,000, and decrease in Small Equipment Under $5,000 of $4,000.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$64,028	$67,619	$68,823	$74,576
Benefits	19,523	22,672	23,357	22,368
Operating Expenditures	35,997	69,194	63,800	43,350
Total Expenditures	$119,548	$159,485	$155,980	$140,294

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	2	2	2	2	2	2

FY2018 Annual Budget
Governmental Funds - General Administration
Elections & Registration - 145

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 62,546	$ 65,371	$ 66,823	$ 71,445	$ 73,576	$ 73,576	
Overtime	1,482	2,248	2,000	1,000	1,000	1,000	
Total Salaries	**64,028**	**67,619**	**68,823**	**72,445**	**74,576**	**74,576**	**8%**
Benefits							
Group Insurance	10,964	12,914	13,680	12,530	12,252	12,252	
Retirement Contribution	3,165	3,690	3,795	3,514	3,514	3,514	
Social Security (FICA)	4,799	5,303	5,113	5,466	5,643	5,643	
Workers' Compensation	79	165	199	414	369	369	
Vision Insurance	114	133	126	126	126	126	
Dental Insurance	402	467	444	464	464	464	
Total Benefits	**19,523**	**22,672**	**23,357**	**22,514**	**22,368**	**22,368**	**-4%**
Total Personal Services	**83,551**	**90,291**	**92,180**	**94,959**	**96,944**	**96,944**	**5%**
Operating Expenditures							
Poll Workers	13,116	28,662	30,000	20,000	20,000	20,000	
Advertising	4,772	8,927	7,500	5,000	5,000	5,000	
Travel Expense	287	1,890	1,000	500	500	500	
Per Diem	2,750	1,760	2,000	1,750	1,750	1,750	
Postage	1,026	8,254	5,000	3,000	3,000	3,000	
Conference & Training	1,555	863	2,000	2,000	2,000	2,000	
Dues	45	45	100	100	100	100	
Contracted Services	657	-	-	-	-	-	
Lease Payment	1,200	900	1,200	5,000	5,000	5,000	
Supplies	10,589	10,393	10,000	5,000	5,000	5,000	
Small Equipment Under $5,000	-	7,500	5,000	1,000	1,000	1,000	
Total Operating Expenditures	**35,997**	**69,194**	**63,800**	**43,350**	**43,350**	**43,350**	**-32%**
Total Expenditures	**$ 119,548**	**$ 159,485**	**$ 155,980**	**$ 138,309**	**$ 140,294**	**$ 140,294**	**-10%**

GENERAL ADMINISTRATION

Department Budget Overview

FACILITIES MAINTENANCE

The Facilities Maintenance Department provides the highest quality, most effective, and efficient maintenance service to all Habersham County owned and operated buildings. Services include general, electrical, plumbing, and HVAC maintenance. The Facilities Maintenance Department is also responsible for the efficient management of custodial work, grounds keeping, maintaining county swimming pools, and sports fields owned by Habersham County Government.

Goal #1: To develop a more effective maintenance request and tracking system to aid in scheduling and decreasing departmental costs.

Goal #2: Provide responsive, cost-effective, and high quality services in operation, maintenance, and repair to County Facilities.

Budget Highlights:

FY2018 budget reflects an increase in Parts/Repair/Maintenance of $2,000, increase in Contracted Services of $5,078, decrease in Rent HEMC Annex of $5,000, increase in Waste Disposal of $513, increase in Uniform Allowance of $430, decrease in Utilities of $2,000, decrease in Gas/Oil of $500, decrease in Supplies of $1,000, and increase in Small Equipment under $5,000 of $1,000. Parts/Repair/Maintenance was zeroed out for FY 2018 and replaced with a Vehicle Parts/Repair/Maintenance line and a Non-Vehicle Parts/Repair/Maintenance line for the Facilities Maintenance Department.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$244,675	$254,855	$263,212	$283,451
Benefits	93,159	117,104	126,378	115,053
Operating Expenditures	470,985	450,305	436,552	437,073
Total Expenditures	$808,819	$822,264	$826,142	$835,577

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	10	10	10	10	10	10

FY2018 Annual Budget
Governmental Funds - General Administration
Facilities Maintenance - 155

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 242,784	$ 254,685	$ 263,212	$ 275,240	$ 283,451	$ 283,451	
Overtime	1,891	169	-	-	-	-	
Total Salaries	**244,675**	**254,855**	**263,212**	**275,240**	**283,451**	**283,451**	**8%**
Benefits							
Group Insurance	54,074	74,796	77,455	70,687	69,117	69,117	
Retirement Contribution	10,563	10,831	13,632	13,173	13,173	13,173	
Social Security (FICA)	17,767	18,932	20,136	21,056	21,736	21,736	
Workers' Compensation	8,605	10,064	12,593	9,411	8,379	8,379	
Vision Insurance	476	550	568	567	567	567	
Dental Insurance	1,674	1,931	1,994	2,081	2,081	2,081	
Total Benefits	**93,159**	**117,104**	**126,378**	**116,975**	**115,053**	**115,053**	**-9%**
Total Personal Services	**337,834**	**371,959**	**389,590**	**392,215**	**398,504**	**398,504**	**2%**
Operating Expenditures							
Telephone	3,598	2,886	2,820	2,820	2,820	2,820	
Advertising	643	427	200	200	200	200	
Parts/Repair/Maint	69,491	57,465	60,766	62,766	62,766	-	
Equipment Rental	-	-	200	200	200	200	
Vehicle Parts/Repair/Maint	-	-	-	-	-	1,255	
Conference & Training	350	-	-	-	-	-	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	61,511	
Contracted Services	80,601	102,467	97,472	102,550	102,550	102,550	
Rent HEMC Annex	68,232	61,466	57,483	52,483	52,483	52,483	
Waste Disposal	7,211	7,208	7,295	7,808	7,808	7,808	
Uniforms	4,717	3,637	3,600	4,030	4,030	4,030	
Utilities	203,092	185,191	178,109	176,109	176,109	176,109	
Gas/Oil	8,794	5,916	7,000	6,500	6,500	6,500	
Tires/Tubes	786	2,351	1,000	1,000	1,000	1,000	
Supplies	18,011	21,142	20,057	19,057	19,057	19,057	
Small Equipment Under $5,000	5,459	152	550	1,550	1,550	1,550	
Total Operating Expenditures	**470,985**	**450,305**	**436,552**	**437,073**	**437,073**	**437,073**	**0%**
Total Expenditures	**$ 808,819**	**$ 822,264**	**$ 826,142**	**$ 829,288**	**$ 835,577**	**$ 835,577**	**1%**

GENERAL ADMINISTRATION

Department Budget Overview

INFORMATION TECHNOLOGY

The Information Technology (IT) Department works with various departments and agencies to provide comprehensive data processing and telecommunications services using the latest technology and high speed connectivity. The IT Department also provides prompt computer hardware and software support to county departments and their employees. Additionally, the IT Department is responsible for long-range planning for the expansion and improvement of the county computer network.

Goal #1: To improve and document the current County network infrastructure.

Goal #2: Replace aging hardware and software to make the network more efficient.

Budget Highlights:

FY2018 budget reflects an increase in Overtime of $100, increase in Telephone of $456, increase in Travel Expense of $1,600, decrease in Dues/Subscriptions of $850, increase in Contracted Services of $1,982, and decrease in Financial Software of $193. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with a Vehicle Parts/Repair/Maintenance line and Non-Vehicle Parts/Repair/Maintenance line for the Information Technology Department.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$92,517	$87,365	$98,381	$108,719
Benefits	28,846	26,289	33,871	32,364
Operating Expenditures	103,763	121,358	132,170	135,165
Total Expenditures	$225,126	$235,012	$264,422	$276,248

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	2	2	2	2	2	2

FY2018 Annual Budget
Governmental Funds - General Administration
Information Technology - 160

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 92,353	$ 86,910	$ 98,381	$ 105,473	$ 108,619	$ 108,619	
Overtime	164	455	-	100	100	100	
Total Salaries	**92,517**	**87,365**	**98,381**	**105,573**	**108,719**	**108,719**	**11%**
Benefits							
Group Insurance	16,327	13,309	19,641	18,020	17,620	17,620	
Retirement Contribution	5,341	5,428	5,840	5,278	5,278	5,278	
Social Security (FICA)	6,512	6,808	7,526	8,069	8,330	8,330	
Workers' Compensation	114	216	294	612	545	545	
Vision Insurance	121	104	126	126	126	126	
Dental Insurance	431	425	444	465	465	465	
Total Benefits	**28,846**	**26,289**	**33,871**	**32,570**	**32,364**	**32,364**	**-4%**
Total Personal Services	**121,363**	**113,654**	**132,252**	**138,143**	**141,083**	**141,083**	**7%**
Operating Expenditures							
Telephone	1,292	897	720	1,176	1,176	1,176	
Advertising	140	293	-	-	-	-	
Travel Expense	299	31	500	2,100	2,100	2,100	
Parts/Repair/Maint	6,445	3,841	5,000	5,000	5,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	2,500	
Postage	17	-	-	-	-	-	
Conference & Training	990	848	1,000	1,000	1,000	1,000	
Dues/Subscriptions	-	-	1,300	450	450	450	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	2,500	
Contracted Services	36,093	39,510	76,000	77,982	77,982	77,982	
Financial Software	42,986	48,681	27,000	26,807	26,807	26,807	
Gas/Oil	298	256	350	350	350	350	
Supplies	288	65	300	300	300	300	
Small Equipment Under $5,000	14,915	26,934	20,000	20,000	20,000	20,000	
Total Operating Expenditures	**103,763**	**121,358**	**132,170**	**135,165**	**135,165**	**135,165**	**2%**
Total Expenditures	**$ 225,126**	**$ 235,012**	**$ 264,422**	**$ 273,308**	**$ 276,248**	**$ 276,248**	**4%**

PUBLIC WORKS

Department Budget Overview

FLEET MAINTENANCE

The Fleet Maintenance Department is responsible for assisting with the procurement and maintenance of all County vehicles and equipment. Along with ensuring that County vehicle procurement is both affordable and functional, they are responsible for the auction of inactive and unusable vehicles and equipment. This department ensures that fuel service is available and affordable, repairs vehicles and equipment damaged in accidents, ensures vehicles and equipment are up to date on servicing, and maintains an inventory list of all County owned vehicles and equipment.

Goal #1: Continually re-evaluate department's fleet needs and keep fleet up-to-date and functioning without purchasing new vehicles.

Goal #2: Continually refurbish used equipment such as ambulances and fire trucks to save money.

Budget Highlight:

FY2018 budget reflects decrease in Overtime of $3,000 and decrease in Telephone of $180. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with Vehicle Parts/Repair/Maintenance line for the Fleet Department.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$175,435	$182,043	$198,523	$212,603
Benefits	54,875	55,445	64,329	62,494
Operating Expenditures	153,996	138,081	155,140	154,960
Total Expenditures	$384,294	$375,569	$417,992	$430,057

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	6	6	6	6	6	6

FY2018 Annual Budget
Governmental Funds - Public Works
Fleet Maintenance - 460

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 168,115	$ 176,467	$ 191,023	$ 202,075	$ 208,103	$ 208,103	
Overtime	7,338	5,576	7,500	4,500	4,500	4,500	
Total Salaries	**175,453**	**182,043**	**198,523**	**206,575**	**212,603**	**212,603**	**7%**
Benefits							
Group Insurance	26,745	24,621	29,459	31,789	31,083	31,083	
Retirement Contribution	9,542	9,845	10,521	10,193	10,193	10,193	
Social Security (FICA)	12,772	14,159	14,614	15,459	15,958	15,958	
Workers' Compensation	5,050	5,964	8,597	4,580	4,078	4,078	
Vision Insurance	167	203	252	252	252	252	
Dental Insurance	599	653	886	930	930	930	
Total Benefits	**54,875**	**55,445**	**64,329**	**63,203**	**62,494**	**62,494**	**-3%**
Total Personal Services	**230,328**	**237,488**	**262,852**	**269,778**	**275,097**	**275,097**	**5%**
Operating Expenditures							
Telephone	374	366	540	360	360	360	
Advertising	329	279	-	-	-	-	
Travel Expense	135	-	700	700	700	700	
Parts/Repair/Maint	16,636	18,853	15,000	15,000	15,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	15,000	
Conference & Training	-	300	900	900	900	900	
Contracted Services	2,862	2,213	2,800	2,800	2,800	2,800	
Uniforms	2,466	2,939	3,700	3,700	3,700	3,700	
Utilities	11,877	10,722	10,000	10,000	10,000	10,000	
Gas/Oil	3,284	3,371	5,000	5,000	5,000	5,000	
Tires/Tubes	2,548	786	2,500	2,500	2,500	2,500	
Supplies	2,231	1,266	2,000	2,000	2,000	2,000	
Small Equipment Under $5,000	2,809	7,203	12,000	12,000	12,000	12,000	
Gas Station	108,415	89,784	100,000	100,000	100,000	100,000	
Total Operating Expenditures	**153,966**	**138,081**	**155,140**	**154,960**	**154,960**	**154,960**	**0%**
Total Expenditures	**$ 384,294**	**$ 375,569**	**$ 417,992**	**$ 424,738**	**$ 430,057**	**$ 430,057**	**3%**

PUBLIC WORKS

Department Budget Overview

ROADS & BRIDGES

The Roads and Bridges Department oversees the maintenance and safety of County roads and bridges. Each year, the County participates in the LMIG program through which roads that require the most immediate attention are re-paved. During inclement weather situations the Road Department works to ensure that County roads and bridges are clear of debris and safe to travel. Additionally, the Road Department maintains the right-of-way of County roads and receives and responds to road service requests.

Goal #1: Improve bridges through the Bridge Overlay Project, scheduled to be completed by September 15, 2017.

Goal #2: Obtain necessary right of way and begin work on improvements to Coon Creek Road. This project was approved by the Habersham County Board of Commissioners in April 2017 with an estimated completion date of October 2018.

Budget Highlights:

Approved for 1 full time crew leader. FY2018 budget reflects an increase in Telephone of $1,325, increase in Advertising of $50, increase in Travel of $300, decrease in Postage of $50, increase in Contracted Service/Labor of $2,580, and increase in Uniforms of $350. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with a Vehicle Parts/Repair/Maintenance line and Non-Vehicle Parts/Repair/Maintenance line for the Road Department.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$741,409	$589,800	$610,238	$709,649
Benefits	307,685	276,435	292,068	265,659
Operating Expenditures	476,587	297,202	336,275	345,830
Total Expenditures	$1,525,681	$1,163,436	$1,238,581	$1,321,138

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	23	24	24	25	25	25

FY2018 Annual Budget
Governmental Funds - Public Works
Roads & Bridges - 475

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 703,967	$ 562,163	$ 585,238	$ 858,351	$ 648,546	$ 684,649	
Overtime	37,442	27,636	25,000	25,000	25,000	25,000	
Total Salaries	**741,409**	**589,800**	**610,238**	**883,351**	**673,546**	**709,649**	**16%**
Benefits							
Group Insurance	150,081	126,319	127,603	166,655	112,073	118,315	
Retirement Contribution	39,234	46,099	44,797	44,760	44,760	44,760	
Social Security (FICA)	52,942	43,990	44,533	65,664	52,257	55,099	
Workers' Compensation	60,133	55,715	69,603	63,288	38,446	41,214	
Vision Insurance	1,261	1,008	1,323	1,386	1,386	1,449	
Dental Insurance	4,034	3,304	4,209	4,650	4,589	4,822	
Total Benefits	**307,685**	**276,435**	**292,068**	**346,403**	**253,511**	**265,659**	**-9%**
Total Personal Services	**1,049,094**	**866,234**	**902,306**	**1,229,754**	**927,057**	**975,308**	**8%**
Operating Expenditures							
Telephone	1,756	2,316	2,425	3,750	3,750	3,750	
Advertising	-	237	-	50	50	50	
Travel Expense	50	-	200	500	500	500	
Paving Maint	7,594	1,185	10,000	10,000	10,000	10,000	
Parts/Repair/Maint	71,469	65,349	75,000	80,000	80,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	60,000	
Postage	105	215	150	100	100	100	
Conference & Training	315	1,338	2,000	2,000	2,000	2,000	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	20,000	
Contracted Services	81,004	87,240	92,000	94,580	94,580	94,580	
Uniforms	8,429	8,223	8,500	8,850	8,850	8,850	
Materials	141,598	9,057	25,000	25,000	25,000	25,000	
Utilities	14,804	14,875	14,000	14,000	14,000	14,000	
Gas/Oil	84,679	64,100	70,000	70,000	70,000	70,000	
Tires/Tubes	9,216	19,762	20,000	20,000	20,000	20,000	
Supplies	7,983	8,702	9,000	9,000	9,000	9,000	
Small Equipment Under $5,000	10,828	2,616	3,000	3,000	3,000	3,000	
Signage Equipment & Maint	3,790	5,730	5,000	5,000	5,000	5,000	
LMIG Projects	32,967	6,255	-	-	-	-	
Total Operating Expenditures	**476,587**	**297,202**	**336,275**	**345,830**	**345,830**	**345,830**	**3%**
Total Expenditures	**$ 1,525,681**	**$ 1,163,436**	**$ 1,238,581**	**$ 1,575,584**	**$ 1,272,887**	**$ 1,321,138**	**7%**

PUBLIC WORKS

Department Budget Overview

ENGINEER

The County Engineer position was removed in FY2016. The information below is shown for historical purposes.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$54,371	$ -	$ -	$ -
Benefits	21,831	-	-	-
Operating Expenditures	13,559	-	-	-
Total Expenditures	$89,761	$ -	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	-	-	-	-	-

FY2018 Annual Budget
Governmental Funds - General Administration
Engineer - 131

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 54,371	$ -	$ -	$ -	$ -	$ -	
Total Salaries	**54,371**	**-**	**-**	**-**	**-**	**-**	**0%**
Benefits							
Group Insurance	9,055	-	-	-	-	-	
Retirement Contribution	3,814	-	-	-	-	-	
Social Security (FICA)	3,924	-	-	-	-	-	
Workers' Compensation	4,750	-	-	-	-	-	
Vision Insurance	63	-	-	-	-	-	
Dental Insurance	225	-	-	-	-	-	
Total Benefits	**21,831**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Personal Services	**76,202**	**-**	**-**	**-**	**-**	**-**	**0%**
Operating Expenditures							
Engineering Consulting	12,100	-	-	-	-	-	
Telephone	582	-	-	-	-	-	
Parts/Repairs/Maint	70	-	-	-	-	-	
Postage	19	-	-	-	-	-	
Conference & Training	700	-	-	-	-	-	
Dues	15	-	-	-	-	-	
Gas/Oil	73	-	-	-	-	-	
Total Operating Expenditures	**13,559**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 89,761**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

WATER AND SEWERAGE AUTHORITY

The Water and Sewerage Authority was eliminated by the County Commission at their regularly scheduled December 15, 2014 meeting. The information shown below is for historical purposes.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	$473	-	-	-
Total Expenditures	$473	$ -	$ -	$ -

FY2018 Annual Budget
Governmental Funds - Public Works
Water and Sewerage Authority

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY17	Recommended Budget FY17	Approved Budget	% of Change
Operating Expenditures							
Travel Expense	$ 73	$ -	$ -	$ -	$ -	$ -	
Per Diem	400	-	-	-	-	-	
Total Operating Expenditures	**473**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 473**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

JUDICIAL SYSTEM

Department Budget Overview

ACCOUNTABILITY/FELONY DRUG COURT

As of Fiscal Year 2016, Accountability/Felony Drug Court was moved to a Special Revenue Fund. This information is shown for historical purposes.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$69.428	$ -	$ -	$ -
Benefits	11.785	-	-	-
Operating Expenditures	231,380	-	-	-
Total Expenditures	$312,593	$ -	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	-	-	-	-	-
Part Time	1	-	-	-	-	-

FY2018 Annual Budget
Governmental Funds - Judicial System
Accountability Court - 218

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 50,528	$ -	$ -	$ -	$ -	$ -	
Part Time Salaries	18,900	-	-	-	-	-	
Total Salaries	**69,428**	**-**	**-**	**-**	**-**	**-**	**0%**
Benefits							
Group Insurance	2,222	-	-	-	-	-	
Retirement Contribution	2,539	-	-	-	-	-	
Social Security (FICA)	6,933	-	-	-	-	-	
Workers' Compensation	83	-	-	-	-	-	
Dental Insurance	8	-	-	-	-	-	
Total Benefits	**11,785**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Personal Services	**81,213**	**-**	**-**	**-**	**-**	**-**	
Operating Expenditures							
Telephone	1,200	-	-	-	-	-	
Travel Expense	7,188	-	-	-	-	-	
Postage	191	-	-	-	-	-	
Conference & Training	33	-	-	-	-	-	
Contracted Services	170,798	-	-	-	-	-	
Drug Testing	44,360	-	-	-	-	-	
Supplies	5,884	-	-	-	-	-	
Special Events	1,726	-	-	-	-	-	
Total Operating Expenditures	**231,380**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 312,593**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

JUDICIAL SYSTEM

Department Budget Overview

PROBATE COURT

The Probate Court issues marriage licenses, firearm licenses, and administers estates and guardianships. In addition, the Probate Court oversees the processing of wills, birth certificates, and other legal documents. Habersham County Probate Court is dedicated to providing efficient, fair, and quality customer service to Habersham County citizens.

Goal #1: Keep up-to-date files scanned and filed electronically, with hardcopies in corresponding notebooks.

Goal #2: Work towards having a better system in place for returns for guardianships.

Budget Highlights:

FY2018 budget reflects a decrease in Advertising of $5,000, decrease in Court Appointed Attorney of $500, decrease in Training/Conferences of $2,000, and an increase in Contracted Services of $1,600.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$107,588	$118,647	$130,713	$135,680
Benefits	28,343	31,253	31,093	46,802
Operating Expenditures	51,669	29,341	31,500	25,600
Total Expenditures	$187,600	$179,241	$193,306	$208,082

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	3	3	3	4	3	3

FY2018 Annual Budget
Governmental Funds - Judicial System
Probate Court - 230

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 85,057	$ 118,363	$ 130,713	$ 133,236	$ 135,680	$ 135,680	
Part Time Salaries	22,409	-	-	-	-	-	
Overtime	122	284	-	-	-	-	
Total Salaries	**107,588**	**118,647**	**130,713**	**133,236**	**135,680**	**135,680**	**4%**
Benefits							
Group Insurance	15,270	16,411	17,308	29,631	28,973	28,973	
Retirement Contribution	4,540	5,044	3,631	6,476	6,476	6,476	
Social Security (FICA)	7,793	8,686	9,218	9,619	9,817	9,817	
Workers' Compensation	165	272	366	729	649	649	
Vision Insurance	126	186	126	189	189	189	
Dental Insurance	449	655	444	698	698	698	
Total Benefits	**28,343**	**31,253**	**31,093**	**47,342**	**46,802**	**46,802**	**51%**
Total Personal Services	**135,931**	**149,899**	**161,806**	**180,578**	**182,482**	**182,482**	**13%**
Operating Expenditures							
Advertising	7,930	2,563	5,000	-	-	-	
Travel Expense	514	1,449	1,700	1,700	1,700	1,700	
Court Appointed Attorney	3,495	675	1,500	1,000	1,000	1,000	
Postage	1,501	1,712	2,000	2,000	2,000	2,000	
Conference & Training	1,479	2,781	3,000	1,000	1,000	1,000	
Dues	300	300	300	300	300	300	
Contracted Services	19,233	12,675	13,000	14,600	14,600	14,600	
Supplies	9,682	7,186	5,000	5,000	5,000	5,000	
Small Equipment Under $5,000	7,535	-	-	-	-	-	
Total Operating Expenditures	**51,669**	**29,341**	**31,500**	**25,600**	**25,600**	**25,600**	**-19%**
Total Expenditures	**$ 187,600**	**$ 179,241**	**$ 193,306**	**$ 206,178**	**$ 208,082**	**$ 208,082**	**8%**

JUDICIAL SYSTEM

Department Budget Overview

MAGISTRATE COURT

The Habersham County Magistrate Court, which is often referred to as the People's Court, was created by the 1983 Constitution of Georgia to replace the Justice of the Peace and Small Claim County Courts throughout the 159 Counties in our State. Magistrate Court was created to assist litigants in representing themselves in Small Claim Cases. Businesses and individuals can sue and be sued in Magistrate Court. Almost all criminal proceedings originate in Magistrate Court.

The case load in Magistrate Court varies from week to week and year to year. Demographics and the economy certainly play a role in small claims, personal property foreclosure, and dispossessory actions.

Goal #1: Continue to utilize technology in the best most cost effective way to improve services provided by the Court.

Goal #2: Continue to alleviate the burden on the higher courts by resolving issues at the Magistrate level whenever possible pursuant to the law.

Budget Highlights:

FY2018 budget reflects an increase in Telephone of $360, increase in Travel Expenses of $2,000, decrease in Postage of $50, decrease in Training/Conferences of $3,000, and decrease in Dues of $415.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$158,177	$105,045	$125,475	$130,169
Benefits	47,850	40,030	28,589	28,166
Operating Expenditures	15,888	6,411	15,955	14,850
Total Expenditures	$221,915	$151,486	$170,019	$173,185

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	7	3	2	2	2	2
Part Time	2	1	2	-	-	-

FY2018 Annual Budget
Governmental Funds - Judicial System
Magistrate Court - 231

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 157,163	$ 98,601	$ 101,558	$ 127,870	$ 130,169	$ 130,169	
Part Time Salaries	1,014	6,443	23,917	-	-	-	
Total Salaries	**158,177**	**105,045**	**125,475**	**127,870**	**130,169**	**130,169**	**4%**
Benefits							
Group Insurance	31,545	17,798	18,731	17,111	16,731	16,731	
Retirement Contribution	3,442	13,746	1,580	2,733	2,733	2,733	
Social Security (FICA)	11,724	7,796	7,628	7,498	7,683	7,683	
Workers' Compensation	307	317	302	742	661	661	
Vision Insurance	182	132	126	126	126	126	
Dental Insurance	650	242	222	232	232	232	
Total Benefits	**47,850**	**40,030**	**28,589**	**28,442**	**28,166**	**28,166**	**-1%**
Total Personal Services	**206,027**	**145,075**	**154,064**	**156,312**	**158,335**	**158,335**	**3%**
Operating Expenditures							
Telephone	518	1,638	1,560	1,920	1,920	1,920	
Advertising	92	-	-	-	-	-	
Travel Expense	447	430	1,000	3,000	3,000	3,000	
Court Reporter	190	300	200	200	200	200	
Witnesses	-	-	200	200	200	200	
Court Appointed Attorney	2,300	1,272	4,000	4,000	4,000	4,000	
Parts/Repair/Maint	117	-	-	-	-	-	
Postage	574	0	150	100	100	100	
Conference & Training	3,296	945	4,000	1,000	1,000	1,000	
Dues	300	300	1,245	830	830	830	
Contracted Services	5,432	-	-	-	-	-	
Interpreter	300	333	2,000	2,000	2,000	2,000	
Supplies	1,725	1,194	1,000	1,000	1,000	1,000	
Gas/Oil	597	-	-	-	-	-	
Small Equipment Under $5,000	-	-	600	600	600	600	
Total Operating Expenditures	**15,888**	**6,411**	**15,955**	**14,850**	**14,850**	**14,850**	**-7%**
Total Expenditures	**$ 221,915**	**$ 151,486**	**$ 170,019**	**$ 171,162**	**$ 173,185**	**$ 173,185**	**2%**

JUDICIAL SYSTEM

Department Budget Overview

CLERK OF COURT

The Clerk of Court's office maintains accurate records of all Superior Court cases and ensures that they are transmitted to the appropriate entities for filing. Additionally, the Clerk of Court's office oversees the accurate filing of all land records, including: deeds, plats, liens, etc. The Clerk, or his/her designee(s) must always be present for any Superior Court proceedings. The Clerk's Office processes passport applications, notary applications, and oversees the placement and compensation of jurors. The Habersham County Clerk of Court is dedicated to providing efficient, fair, and quality customer service to Habersham County citizens.

Goal #1: Continue implementing historic imaging and file indexing.

Goal #2: Schedule more trainings for employees annually.

Budget Highlights:

FY18 budget reflects a decrease in Supplies of $5,000.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$432,190	$399,301	$451,132	$461,544
Benefits	152,598	156,912	177,327	164,026
Operating Expenditures	87,235	71,581	82,700	77,700
Total Expenditures	$672,023	$627,794	$711,159	$703,270

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	12	14	14	14	14	14

FY2018 Annual Budget
Governmental Funds - Judicial System
Clerk of Court - 235

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 432,190	$ 399,301	$ 451,132	$ 446,060	$ 461,544	$ 461,544	
Total Salaries	**432,190**	**399,301**	**451,132**	**446,060**	**461,544**	**461,544**	**2%**
Benefits							
Group Insurance	90,802	101,109	116,302	101,753	99,492	99,492	
Retirement Contribution	26,667	21,515	21,467	23,309	23,309	23,309	
Social Security (FICA)	30,879	29,558	34,236	34,124	35,079	35,079	
Workers' Compensation	627	986	1,340	2,587	2,303	2,303	
Vision Insurance	800	830	882	820	820	820	
Dental Insurance	2,823	2,915	3,100	3,023	3,023	3,023	
Total Benefits	**152,598**	**156,912**	**177,327**	**165,616**	**164,026**	**164,026**	**-8%**
Total Personal Services	**584,788**	**556,213**	**628,459**	**611,676**	**625,570**	**625,570**	**0%**
Operating Expenditures							
Advertising	60	308	500	500	500	500	
Travel Expense	796	-	2,300	2,300	2,300	2,300	
Jury Commission	1,067	1,027	-	-	-	-	
Postage	8,274	8,825	9,700	9,700	9,700	9,700	
Conference & Training	1,173	300	1,200	1,200	1,200	1,200	
Dues	585	500	500	500	500	500	
Contracted Services	1,450	697	46,500	46,500	46,500	46,500	
Lease Payments	52,757	46,258	-	-	-	-	
Supplies	20,343	12,304	20,000	20,000	15,000	15,000	
Small Equipment Under $5,000	730	1,361	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**87,235**	**71,581**	**82,700**	**82,700**	**77,700**	**77,700**	**-6%**
Capital Expenditures	-	-	-	-	-	-	
Total Expenditures	**$ 672,023**	**$ 627,794**	**$ 711,159**	**$ 694,376**	**$ 703,270**	**$ 703,270**	**-1%**

JUVENILE OFFENDERS

The Juvenile Offenders budget covers expenditures related to the rehabilitation and recovery services of juvenile offenders within the Circuit Wide court system.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	1,950	5,050	8,000	8,000
Total Expenditures	$1,950	$5,050	$8,000	$8,000

FY2018 Annual Budget
Governmental Funds - Judicial System
Juvenile Offenders - 264

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Operating Expenditures							
Juvenile Supervision	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	
Contractual Agreement	1,950	5,050	6,000	6,000	6,000	6,000	
Total Operating Expenditures	**1,950**	**5,050**	**8,000**	**8,000**	**8,000**	**8,000**	**0%**
Total Expenditures	**$ 1,950**	**$ 5,050**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**0%**

JUDICIAL SYSTEM

Department Budget Overview

SUPERIOR COURT

The Superior Court is Georgia's general jurisdiction trial court. It has exclusive, constitutional authority over felony cases, divorce, equity, and cases regarding title to land. Superior Court conducts trials, both jury and non-jury, in both civil and criminal cases. The Mountain Judicial Circuit is comprised of Habersham County, Rabun County, and Stephens County.

Goal #1: Add an additional staff attorney so that the two Superior Court judges have their own staff attorney full time.

Goal #2: Increase the current full time staff attorney's supplement by $5,000.

Budget Highlights:

FY2018 budget reflects an increase in Travel of $2,500, decrease in Court Appointed Attorney of $500, decrease in Education Expense of $2,500, decrease in Dues of $100, increase in Contracted Services of $6,100 due to an increase in the current Law Clerk's supplement, and decrease in Supplies of $500.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$115,991	$117,167	$121,319	$125,296
Benefits	32,443	34,809	34,563	34,160
Operating Expenditures	85,027	89,194	78,800	83,800
Total Expenditures	$233,461	$241,170	$234,682	$243,256

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	2	2	2	2	2	2
Part Time	3	3	3	3	3	3

FY2018 Annual Budget
Governmental Funds - Judicial System
Superior Court - 265

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 102,930	$ 102,709	$ 105,268	$ 106,080	$ 155,245	$ 109,245	
Part Time Salaries	13,061	14,458	16,051	16,051	16,051	16,051	
Total Salaries	**115,991**	**117,167**	**121,319**	**122,131**	**171,296**	**125,296**	**3%**
Benefits							
Group Insurance	17,396	18,633	19,755	18,042	23,587	18,042	
Retirement Contribution	5,645	5,945	5,823	5,407	5,407	5,407	
Social Security (FICA)	8,270	8,841	8,099	9,343	13,122	9,603	
Workers' Compensation	556	791	315	615	782	517	
Vision Insurance	126	133	127	126	189	126	
Dental Insurance	450	467	444	465	697	465	
Total Benefits	**32,443**	**34,809**	**34,563**	**33,998**	**43,784**	**34,160**	**-1%**
Total Personal Services	**148,434**	**151,976**	**155,882**	**156,129**	**215,080**	**159,456**	**2%**
Operating Expenditures							
Travel Expense	-	-	-	2,500	2,500	2,500	
Jury Script	31,025	26,105	25,000	25,000	25,000	25,000	
Court Reporter	19,914	28,662	15,000	15,000	15,000	15,000	
Court Appointed Attorney	-	-	1,000	500	500	500	
Postage	995	1,032	1,000	1,000	1,000	1,000	
Education Expenses	2,517	2,104	3,500	1,000	1,000	1,000	
Dues	488	608	900	800	800	800	
Contracted Services	27,145	26,880	26,900	27,000	33,000	33,000	
Interpreter	958	165	1,000	1,000	1,000	1,000	
Supplies	1,985	3,638	4,500	4,000	4,000	4,000	
Total Operating Expenditures	**85,027**	**89,194**	**78,800**	**77,800**	**83,800**	**83,800**	**6%**
Total Expenditures	**$ 233,461**	**$ 241,170**	**$ 234,682**	**$ 233,929**	**$ 298,880**	**$ 243,256**	**4%**

JUDICIAL SYSTEM

Department Budget Overview

DISTRICT ATTORNEY

The Mountain Judicial Circuit District Attorney's Office has the responsibility and authority to prosecute crimes in Habersham, Rabun, and Stephens Counties. The District Attorney's Office represents the "People" in all cases, ensuring proper administration of justice.

Goal #1: To seek justice, act with integrity, and work with our partner law enforcement agencies to protect and serve.

Goal #2: To better serve victims of crime by utilizing our good relationships with law enforcement agencies and non-profit organizations, along with our own victim advocates.

Budget Highlights:

FY2018 budget reflects an increase in Contracted Services of $82,515. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with a Vehicle Parts/Repair/Maintenance line for the District Attorney's Office.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$34,183	$46,861	$29,143	$9,797
Benefits	3,113	7,144	2,627	1,031
Operating Expenditures	173,842	174,157	99,600	255,115
Total Expenditures	$211,138	$228,161	$131,370	$265,943

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	-	-	-	-	-	-
Part Time	3	3	3	3	3	3

FY2018 Annual Budget
Governmental Funds - Judicial System
District Attorney - 266

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 3,423	$ 17,271	$ -	$ -	$ -	$ -	
Part Time Salaries	30,760	29,589	29,143	28,517	9,797	9,797	
Total Salaries	**34,183**	**46,861**	**29,143**	**28,517**	**9,797**	**9,797**	**-66%**
Benefits							
Group Insurance	293	2,835	-	-	-	-	
Social Security (FICA)	2,549	3,813	2,229	2,182	750	750	
Workers' Compensation	267	365	398	437	281	281	
Vision Insurance	-	29	-	-	-	-	
Dental Insurance	4	102	-	-	-	-	
Total Benefits	**3,113**	**7,144**	**2,627**	**2,619**	**1,031**	**1,031**	**-61%**
Total Personal Services	**37,296**	**54,004**	**31,770**	**31,136**	**10,828**	**10,828**	**-66%**
Operating Expenditures							
Telephone	740	740	1,000	1,000	1,000	1,000	
Travel Expense	533	504	400	400	400	400	
Witnesses	170	4,065	1,000	1,000	1,000	1,000	
Parts/Repair/Maint	1,928	1,334	1,000	1,000	1,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	1,000	
Postage	1,107	1,245	1,000	1,000	1,000	1,000	
Training/Conferences	-	70	2,000	2,000	2,000	2,000	
Dues	-	225	600	600	600	600	
Contracted Services	87,398	87,190	83,600	166,115	166,115	166,115	
Supplies	4,700	3,589	4,500	4,500	4,500	4,500	
Gas/Oil	3,603	2,129	4,000	4,000	4,000	4,000	
Tires/Tubes	-	-	500	500	500	500	
Charges From Other Counties	73,663	73,066	-	73,000	73,000	73,000	
Total Operating Expenditures	**173,842**	**174,157**	**99,600**	**255,115**	**255,115**	**255,115**	**156%**
Total Expenditures	**$ 211,138**	**$ 228,161**	**$ 131,370**	**$ 286,251**	**$ 265,943**	**$ 265,943**	**102%**

JUDICIAL SYSTEM

Department Budget Overview

PUBLIC DEFENDER

The Mountain Judicial Circuit Public Defender's Office is responsible for providing legal services to indigent defendants accused of crimes in Superior and State Courts, juveniles in delinquency and truancy proceedings, and parents in deprivation proceedings. It is the policy of the Public Defender's office to provide competent defense services to indigent persons accused of crimes which include jail interviews, bail, court appearances, plea negotiations, motions and trials. In the event an indigent person is incarcerated, it is policy to interview the person no later than three working days.

Budget Highlights:

FY2018 budget reflects an increase in Witnesses for $50, increase in Training/Conferences of $500, increase in Dues for $700, increase in Contracted Services of $12,830, decrease in Rent of $38,400 (the rent rate is charged to the circuit, but is not a true expense for Habersham County), decrease in Lease Payments of $550, increase in Supplies of $5,000, and decrease in Small Equipment Under $5,000 of $581. Parts/Repair/Maintenance was zeroed out for F20Y18 and replaced with a Non-Vehicle Parts/Repair/Maintenance line for the Public Defender's Office.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$36,166	$37,457	$38,338	$39,779
Benefits	15,778	17,486	18,432	17,087
Operating Expenditures	387,486	412,958	573,602	553,151
Total Expenditures	$439,430	$467,902	$630,372	$610,017

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	1	1	1	1	1

FY2018 Annual Budget
Governmental Funds - Judicial System
Public Defender - 267

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Reccomended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 36,166	$ 37,457	$ 38,338	$ 38,626	$ 39,779	$ 39,779	
Total Salaries	**36,166**	**37,457**	**38,338**	**38,626**	**39,779**	**39,779**	**4%**
Benefits							
Group Insurance	10,913	12,131	12,801	11,677	11,418	11,418	
Retirement Contribution	2,124	2,343	2,299	2,124	2,124	2,124	
Social Security (FICA)	2,411	2,620	2,933	2,955	3,050	3,050	
Workers' Compensation	44	91	114	224	199	199	
Vision Insurance	63	67	63	63	63	63	
Dental Insurance	223	234	222	233	233	233	
Total Benefits	**15,778**	**17,486**	**18,432**	**17,276**	**17,087**	**17,087**	**-7%**
Total Personal Services	**51,944**	**54,943**	**56,770**	**55,902**	**56,866**	**56,866**	**0%**
Operating Expenditures							
Advertising	-	-	100	100	100	100	
Travel Expense	234	175	300	300	300	300	
Witnesses	-	-	50	100	100	100	
Parts/Repair/Maint	59	282	150	150	150	-	
Postage	171	150	400	400	400	400	
Conference & Training	1,558	1,529	2,850	3,350	3,350	3,350	
Dues	1,925	2,533	3,500	4,200	4,200	4,200	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	150	
Contracted Services	334,704	367,470	503,721	516,551	516,551	516,551	
Rent	27,600	18,400	38,400	-	-	-	
Interpreter	5,611	4,040	7,000	7,000	7,000	7,000	
Lease Payments	550	300	550	-	-	-	
Utilities	4,833	5,448	6,500	6,500	6,500	6,500	
Supplies	9,473	12,632	9,500	14,500	14,500	14,500	
Small Equipment Under $5,000	768	-	581	-	-	-	
Total Operating Expenditures	**387,486**	**412,958**	**573,602**	**553,151**	**553,151**	**553,151**	**-4%**
Total Expenditures	**$ 439,430**	**$ 467,902**	**$ 630,372**	**$ 609,053**	**$ 610,017**	**$ 610,017**	**-3%**

JUDICIAL SYSTEM

Department Budget Overview

JUVENILE COURT

The Mountain Judicial Circuit Juvenile Court serves a specialized role in the Georgia Judiciary, focusing on the wellbeing of children, families and the public under the court's jurisdiction, providing guidance and control as necessary, while balancing the needs and best interests of the community. The court has jurisdiction over most children under the age of 17 who are charged with violating any law or are deemed runaways, ungovernable, or beyond parental control. The court also hears all cases involving allegations of deprivation of children under the age of 18 found within its jurisdictions.

The mission of the Juvenile Court is to assist and protect children whose well-being is threatened, restoring them, if possible, as secure, law-abiding members of society.

Budget Highlight:

For FY2018 budget the Juvenile Court Grant covering Judge's salary is increasing to $100,000. Parts/Repair/ Maintenance was zeroed for FY2018 and replaced with Non-Vehicle Parts/Repair/Maintenance line for Juvenile Court. Contracted Services decreased $5,112.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$163,185	$157,694	$167,859	$130,000
Benefits	47,672	48,200	49.985	32,134
Operating Expenditures	134,082	85,001	85,750	80,638
Total Expenditures	$344,939	$290,895	$303,594	$242,772

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	1	1	2	2	2
Part Time	3	3	3	1	1	-

FY2018 Annual Budget
Governmental Funds - Judicial System
Juvenile Court - 268

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 144,502	$ 134,113	$ 147,894	$ 148,378	$ 165,425	$ 130,000	
Part Time Salaries	18,683	23,581	19,965	20,115	20,115	-	
Total Salaries	**163,185**	**157,694**	**167,859**	**168,493**	**185,540**	**130,000**	**-23%**
Benefits							
Group Insurance	28,357	28,095	32,585	24,351	17,973	17,862	
Retirement Contribution	6,327	7,133	3,196	2,982	2,982	2,982	
Social Security (FICA)	11,878	11,758	12,842	12,890	14,037	9,945	
Workers' Compensation	259	389	508	978	1,064	754	
Vision Insurance	189	183	189	189	126	126	
Dental Insurance	662	642	665	698	465	465	
Total Benefits	**47,672**	**48,200**	**49,985**	**42,088**	**36,647**	**32,134**	**-36%**
Total Personal Services	**210,857**	**205,894**	**217,844**	**210,581**	**222,187**	**162,134**	**-26%**
Operating Expenditures							
Telephone	540	540	750	750	750	750	
Advertising	20	-	100	100	100	100	
Travel Expense	4,031	5,722	6,000	6,000	6,000	6,000	
Court Reporter	12,431	10,178	10,000	10,000	10,000	10,000	
Court Appointed Attorney	100,239	52,549	50,000	50,000	50,000	50,000	
Parts/Repairs/Maint	-	575	300	300	300	-	
Postage	472	359	600	600	600	600	
Conference & Training	2,285	1,709	4,000	4,000	4,000	4,000	
Dues	763	1,128	1,000	1,000	1,000	1,000	
Non Vehicle Parts/Repairs/Maint	-	-	-	-	-	300	
Contracted Services	10,300	10,232	9,000	9,000	9,000	3,888	
Interpreter	1,105	441	2,000	2,000	2,000	2,000	
Supplies	1,896	1,569	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**134,082**	**85,001**	**85,750**	**85,750**	**85,750**	**80,638**	**-6%**
Total Expenditures	**$ 344,939**	**$ 290,895**	**$ 303,594**	**$ 296,331**	**$ 307,937**	**$ 242,772**	**-20%**

JUDICIAL SYSTEM

Department Budget Overview

STATE COURT

The State Court system in Georgia was established by a 1970 legislative act that designated certain existing county-wide courts of limited jurisdiction as State Courts. State Courts may exercise jurisdiction over all misdemeanor violations, including traffic cases, and all civil actions, regardless of the amount claimed, unless the Superior Court has exclusive jurisdiction. The Georgia Constitution grants State Courts authority to review lower court decisions as provided by statute.

	Actual Budget 2015	Actual Budget 2016	Approved Budget 2017	Proposed Budget 2018
Salaries	$132,914	$135,888	$137,187	$138,243
Benefits	32,827	35,465	37,431	36,131
Operating Expenditures	88,975	92,539	97,680	97,680
Total Expenditures	$254,716	$263,892	$272,298	$272,054

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	1	1	1	1	1
Part Time	1	1	1	1	1	1

FY2018 Annual Budget
Governmental Funds - Judicial System
State Court - 270

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 128,561	$ 131,056	$ 137,187	$ 137,412	$ 138,243	$ 138,243	
Part Time Salaries	4,353	4,831	-	-	-	-	
Total Salaries	**132,914**	**135,888**	**137,187**	**137,412**	**138,243**	**138,243**	**1%**
Benefits							
Group Insurance	22,599	24,698	25,760	23,512	22,990	22,990	
Retirement Contribution	6,054	6,235	1,404	1,311	1,311	1,311	
Social Security (FICA)	3,394	3,596	9,368	10,512	10,581	10,581	
Workers' Compensation	203	329	330	739	658	658	
Vision Insurance	126	135	126	126	126	126	
Dental Insurance	451	473	443	465	465	465	
Total Benefits	**32,827**	**35,465**	**37,431**	**36,665**	**36,131**	**36,131**	**-3%**
Total Personal Services	**165,741**	**171,353**	**174,618**	**174,077**	**174,374**	**174,374**	**0%**
Operating Expenditures							
Jury Script	1,295	1,900	3,000	3,000	3,000	3,000	
Court Reporter	15,020	15,431	17,000	17,000	17,000	17,000	
Witnesses	90	90	-	-	-	-	
Court Appointed Attorney	60,000	61,539	65,000	65,000	65,000	65,000	
Conference & Training	280	290	500	500	500	500	
Dues	200	200	280	280	280	280	
Contracted Services	-	-	-	-	-	-	
Interpreter	2,090	2,300	2,500	2,500	2,500	2,500	
Supplies	10,000	10,790	9,400	9,400	9,400	9,400	
Total Operating Expenditures	**88,975**	**92,539**	**97,680**	**97,680**	**97,680**	**97,680**	**0%**
Total Expenditures	**$ 254,716**	**$ 263,892**	**$ 272,298**	**$ 271,757**	**$ 272,054**	**$ 272,054**	**0%**

JUDICIAL SYSTEM

Department Budget Overview

SOLICITOR

The Solicitor General represents the people of Habersham County and the State of Georgia as the State Court's prosecuting attorney. The State Court, and therefore, the Solicitor General, handles all misdemeanor criminal and traffic offenses committed within Habersham County.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$117,563	$120,766	$124,121	$124,759
Benefits	27,487	26,851	26,016	22,714
Operating Expenditures	9,500	9,500	8,550	8,550
Total Expenditures	$154,550	$157,116	$158,687	$156,023

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	1	1	1	1	1
Part Time	1	1	1	1	1	1

FY2018 Annual Budget
Governmental Funds - Judicial System
Solicitor Court - 271

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 117,563	$ 120,766	$ 124,121	$ 123,928	$ 124,759	$ 124,759	
Total Salaries	**117,563**	**120,766**	**124,121**	**123,928**	**124,759**	**124,759**	**1%**
Benefits							
Group Insurance	12,351	10,794	14,231	10,863	10,622	10,622	
Retirement Contribution	5,887	6,063	1,404	1,311	1,311	1,311	
Social Security (FICA)	8,503	9,118	9,496	9,481	9,550	9,550	
Workers' Compensation	234	291	346	719	640	640	
Vision Insurance	114	130	140	126	126	126	
Dental Insurance	398	455	399	465	465	465	
Total Benefits	**27,487**	**26,851**	**26,016**	**22,965**	**22,714**	**22,714**	**-13%**
Total Personal Services	**145,050**	**147,616**	**150,137**	**146,893**	**147,473**	**147,473**	**-2%**
Operating Expenditures							
Supplies	9,500	9,500	8,550	8,550	8,550	8,550	
Total Operating Expenditures	**9,500**	**9,500**	**8,550**	**8,550**	**8,550**	**8,550**	**0%**
Total Expenditures	**$ 154,550**	**$ 157,116**	**$ 158,687**	**$ 155,443**	**$ 156,023**	**$ 156,023**	**-2%**

PUBLIC SAFETY

Department Budget Overview

CORONER

The Coroner is charged with investigative, judicial, and administrative duties. The investigative duty of the Coroner is to help establish the cause and manner of death. Judicial responsibilities include holding an inquest, as applicable, or an "official judicial inquiry before a Coroner and a Coroner's jury for the purpose of determining the cause and manner of death." It requires a great deal of time to set up an inquest, issue subpoenas, and conduct an inquest. Lastly, the administrative duties include properly documenting and filing death investigations both locally and with the State, and sitting in on committee review cases as needed.

Budget Highlights:

Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with Vehicle Parts/Repair/Maintenance for the Coroner's Office. FY2018 Budget shows an increase in Contracted Services of $3,200, and an increase in Supplies of $500.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$7,350	$7,350	$9,472	$9,500
Benefits	2,569	2,542	2,708	2,455
Operating Expenditures	11,015	13,742	12,225	15,925
Total Expenditures	$20,934	$23,634	$24,405	$27,880

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	1	1	1	1	1

FY2018 Annual Budget
Governmental Funds - Public Safety
Coroner - 382

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 7,350	$ 7,350	$ 7,350	$ 7,350	$ 7,350	$ 7,350	
Part Time Salaries	-	-	2,122	2,150	2,150	2,150	
Total Salaries	**7,350**	**7,350**	**9,472**	**9,500**	**9,500**	**9,500**	**0%**
Benefits							
Group Insurance	1,622	1,544	1,716	1,562	1,527	1,527	
Retirement Contribution	371	401	385	346	346	346	
Social Security (FICA)	547	562	563	563	563	563	
Workers' Compensation	28	35	44	21	19	19	
Dental Insurance	1	-	-	-	-	-	
Total Benefits	**2,569**	**2,542**	**2,708**	**2,492**	**2,455**	**2,455**	**-9%**
Total Personal Services	**9,919**	**9,892**	**12,180**	**11,992**	**11,955**	**11,955**	**-2%**
Operating Expenditures							
Travel Expense	1,949	3,007	2,000	2,000	2,000	2,000	
Parts/Repair/Maint	-	-	100	100	100	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	100	
Postage	81	106	-	-	-	-	
Conference & Training	1,080	720	1,500	1,500	1,500	1,500	
Dues	150	150	225	225	225	225	
Contracted Services	4,245	8,170	6,300	6,300	9,500	9,500	
Gas/Oil	542	431	600	600	600	600	
Supplies	2,968	1,158	1,500	1,500	2,000	2,000	
Total Operating Expenditures	**11,015**	**13,742**	**12,225**	**12,225**	**15,925**	**15,925**	**30%**
Total Expenditures	**$ 20,934**	**$ 23,634**	**$ 24,405**	**$ 24,217**	**$ 27,880**	**$ 27,880**	**14%**

SHERIFF'S DEPARTMENT - OPERATIONS

The Operations division of the Habersham County Sheriff's Department is comprised of administration, records, trainings, patrol, warrants/civil, Courthouse security and investigations, among other departments that participate in the day-to-day operation of the Sheriff's Office. The Sheriff's Office is staffed with a diversified workforce of sworn and civilian personnel who strive to be well prepared to protect and serve the needs of Habersham County.

Goal #1: Continue to increase onsite interdepartmental training.

Goal #2: Increase Deputy Sheriff presence to promote safety, deter crime and increase prosecution of criminal acts through Patrol activity and Investigations along with security of the County Courthouse and warrant/civil/court services.

Budget Highlights:

Approved for 1 full time Deputy Sheriff/School Resource Officer. FY2018 budget reflects an increase in Overtime of $25,000, increase in Veterinary Services of $500, increase in Telephone of $500, increase in Advertising of $500, increase in Travel Expenses of $6,000, increase in Investigation Fees of $1,000, increase in Training/Conferences of $10,000, increase in Contracted Services of $3,915, increase in Uniforms of $5,000, and increase in Tires/Tubes of $10,000. Parts/Repair/Maintenance was zeroed out for FY18 and replaced with a Vehicle Parts/Repair/Maintenance line and Non-Vehicle Parts/Repair/ Maintenance line for the Sheriff's Department.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$1,820,171	$1,867,838	$1,864,579	$2,101,526
Benefits	565,518	618,045	665,622	626,804
Operating Expenditures	608,204	616,473	469,900	535,315
Total Expenditures	$2,993,893	$3,102,357	$3,000,101	$3,263,645

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	42	44	44	47	45	45
Part Time	9	9	9	9	9	9

FY2018 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Operations - 340

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 1,644,658	$ 1,712,055	$ 1,734,579	$ 1,887,310	$ 1,946,526	$ 1,946,526	
Part Time Salaries	4,241	-	5,000	5,000	5,000	5,000	
Overtime	171,272	155,784	125,000	180,000	150,000	150,000	
Total Salaries	**1,820,171**	**1,867,838**	**1,864,579**	**2,072,310**	**2,101,526**	**2,101,526**	**13%**
Benefits							
Group Insurance	304,393	320,093	367,964	327,995	326,812	326,812	
Retirement Contribution	80,171	84,913	88,650	84,566	84,566	84,566	
Social Security (FICA)	126,336	140,921	137,411	144,226	149,616	149,616	
Workers' Compensation	44,794	61,820	60,440	60,148	54,544	54,544	
Vision Insurance	2,207	2,346	2,521	2,393	2,456	2,456	
Dental Insurance	7,617	7,952	8,636	8,578	8,810	8,810	
Total Benefits	**565,518**	**618,045**	**665,622**	**627,906**	**626,804**	**626,804**	**-6%**
Total Personal Services	**2,385,689**	**2,485,884**	**2,530,201**	**2,700,216**	**2,728,330**	**2,728,330**	**8%**
Operating Expenditures							
Veterinary Services	645	1,299	1,000	1,500	1,500	1,500	
Legal	-	-	-	-	-	-	
Telephone	21,458	24,180	24,000	24,500	24,500	24,500	
Advertising	950	1,819	1,500	2,000	2,000	2,000	
Travel Expense	41,396	60,339	40,000	50,000	46,000	46,000	
Parts/Repair/Maint	96,793	107,811	92,000	120,000	110,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	90,000	
Postage	1,141	1,677	2,000	2,000	2,000	2,000	
Investigation Fees	5,994	7,122	5,000	6,000	6,000	6,000	
Conference & Training	22,663	34,848	27,000	37,000	37,000	37,000	
Dues	1,988	1,933	2,000	2,000	2,000	2,000	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	30,000	
Contracted Services	23,103	17,171	15,000	21,500	18,915	18,915	
Waste Disposal	1,232	2,837	2,400	-	2,400	2,400	
Lease Payments	-	-	-	-	-	-	
Uniforms	48,105	59,659	45,000	50,000	50,000	50,000	
Gas/Oil	182,283	118,136	125,000	145,000	125,000	125,000	
Tires/Tubes	33,310	21,505	20,000	30,000	30,000	30,000	
Supplies	110,856	141,135	60,000	65,000	60,000	60,000	
Small Equipment Under $5,000	14,980	-	5,000	5,000	5,000	5,000	
Supplies Bomb Dog	1,307	2,001	3,000	3,000	3,000	3,000	
Capital Expenditures	-	13,000	-	-	-	-	
Total Operating Expenditures	**608,204**	**616,473**	**469,900**	**564,500**	**525,315**	**535,315**	**14%**
Total Expenditures	**$ 2,993,893**	**$ 3,102,357**	**$ 3,000,101**	**$ 3,264,716**	**$ 3,253,645**	**$ 3,263,645**	**9%**

PUBLIC SAFETY

Department Budget Overview

SHERIFF'S DEPARTMENT - JAIL

The Jail Division of the Sheriff's Department is responsible for housing inmates who are awaiting trial or have been sentenced to one year or less after their trial. Inmates are treated in a fair and professional manner as required by law. Additionally, inmates are able to participate in GED and religious programs.

Goal #1: Reduce liability by increasing training for detention center staff.

Goal #2: Create a Field Training Officer Program for entry level Detention Staff.

Budget Highlights

FY2018 budget reflects an increase in Overtime of $20,000, increase in Boarding Prisoners of $50,000, increase in Medical of $20,000, increase in Training Conferences of $500, decrease in Contracted Services of $2,610, and an increase in Uniforms of $2,000. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with a Non-Vehicle Parts/Repair/Maintenance line for the Jail.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$1,045,581	$1,164,392	$1,188,873	$1,251,248
Benefits	354,220	371,821	425,639	389,941
Operating Expenditures	698,063	748,492	640,500	690,390
Total Expenditures	$2,097,864	$2,284,704	$2,255,012	$2,331,579

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	34	36	38	38	38	38
Part Time	2	-	-	-	-	-

FY2018 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Jail - 341

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 927,606	$ 1,067,015	$ 1,118,873	$ 1,127,611	$ 1,161,248	$ 1,161,248	
Part Time Salaries	44,634	-	-	-	-	-	
Overtime	73,341	97,376	70,000	90,000	90,000	90,000	
Total Salaries	**1,045,581**	**1,164,392**	**1,188,873**	**1,217,611**	**1,251,248**	**1,251,248**	**5%**
Benefits							
Group Insurance	196,793	191,332	238,679	208,611	203,977	203,977	
Retirement Contribution	48,343	51,713	56,412	55,079	55,079	55,079	
Social Security (FICA)	76,655	89,366	85,594	86,262	89,048	89,048	
Workers' Compensation	24,441	30,685	36,607	37,029	32,970	32,970	
Vision Insurance	1,713	1,855	1,702	1,889	1,889	1,889	
Dental Insurance	6,275	6,870	6,645	6,978	6,978	6,978	
Total Benefits	**354,220**	**371,821**	**425,639**	**395,848**	**389,941**	**389,941**	**-8%**
Total Personal Services	**1,399,801**	**1,536,212**	**1,614,512**	**1,613,459**	**1,641,189**	**1,641,189**	**2%**
Operating Expenditures							
Telephone	1,519	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Travel Expense	-	-	-	-	-	-	
Boarding Prisoners	180,107	180,910	150,000	150,000	200,000	200,000	
Medical	214,103	221,641	240,000	240,000	260,000	260,000	
Parts/Repair/Maint	134,774	159,172	100,000	100,000	80,000	-	
Postage	-	-	-	-	-	-	
Conference & Training	184	33	-	500	500	500	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	80,000	
Contracted Services	25,330	42,039	26,500	23,890	23,890	23,890	
Drug Testing	-	-	-	-	-	-	
Uniforms	1,335	20,709	8,000	10,000	10,000	10,000	
Utilities	91,788	76,870	70,000	70,000	70,000	70,000	
Supplies	48,679	47,118	46,000	46,000	46,000	46,000	
Printer/Copier Charges	-	-	-	-	-	-	
Materials	244	-	-	-	-	-	
Small Equipment Under $5,000	-	-	-	-	-	-	
Total Operating Expenditures	**698,063**	**748,492**	**640,500**	**640,390**	**690,390**	**690,390**	**8%**
Total Expenditures	**$ 2,097,864**	**$ 2,284,704**	**$ 2,255,012**	**$ 2,253,849**	**$ 2,331,579**	**$ 2,331,579**	**3%**

SHERIFF'S DEPARTMENT – H.E.A.T. UNIT

The H.E.A.T. Division of the Sheriff's Department is designed to educate the public and enforce laws related to impaired and aggressive driving. The Georgia Governor's Office of Highway Safety created this multi-jurisdictional task force, and each H.EA.T. Officer is armed with materials to educate Georgia citizens about laws related to aggressive and impaired driving.

Goal #1: Reduce the number of impaired driving crashes in Habersham County by 10%.

Goal #2: Enforce laws targeting aggressive, impaired, and distracted driving, along with increasing safety belt usage.

Budget Highlights:

FY2018 budget reflects a decrease in Contracted Services of $1,200, increase in Tires of $40, increase in Supplies of $3,700, and an increase in Small Equipment under $5,000 of $5,000.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$37,100	$42,219	$38,637	$40,751
Benefits	12,997	18,297	18,702	12,084
Operating Expenditures	23,546	17,047	26,360	33,900
Total Expenditures	$73,643	$77,563	$83,699	$86,735

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	1	1	1	1	1

FY2018 Annual Budget
Governmental Funds - Public Safety
H.E.A.T. Unit - 342

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 34,815	$ 35,818	$ 34,637	$ 35,686	$ 36,751	$ 36,751	
Overtime	2,285	6,401	4,000	4,000	4,000	4,000	
Total Salaries	**37,100**	**42,219**	**38,637**	**39,686**	**40,751**	**40,751**	**5%**
Benefits							
Group Insurance	7,522	12,125	12,792	6,368	6,227	6,227	
Retirement Contribution	1,569	1,774	1,760	1,679	1,679	1,679	
Social Security (FICA)	2,673	3,005	2,650	2,730	2,818	2,818	
Workers' Compensation	947	1,093	1,215	1,196	1,065	1,065	
Vision Insurance	63	66	63	63	63	63	
Dental Insurance	223	234	222	232	232	232	
Total Benefits	**12,997**	**18,297**	**18,702**	**12,268**	**12,084**	**12,084**	**-35%**
Total Personal Services	**50,097**	**60,517**	**57,339**	**51,954**	**52,835**	**52,835**	**-8%**
Operating Expenditures							
Telephone	-	-	1,100	1,100	1,100	1,100	
Travel Expense	-	-	100	100	100	100	
Investigation Fees	-	-	1,000	1,000	1,000	1,000	
Contracted Services	-	-	1,200	-	-	-	
Gas/Oil	11,641	10,161	12,000	12,000	12,000	12,000	
Tires/Tubes	-	-	960	1,000	1,000	1,000	
Supplies	-	6,101	10,000	13,700	13,700	13,700	
Small Equipment Under $5,000	11,905	784	-	5,000	5,000	5,000	
Total Operating Expenditures	**23,546**	**17,047**	**26,360**	**33,900**	**33,900**	**33,900**	**29%**
Total Expenditures	**$ 73,643**	**$ 77,563**	**$ 83,699**	**$ 85,854**	**$ 86,735**	**$ 86,735**	**4%**

PUBLIC SAFETY

Department Budget Overview

ANIMAL CARE & CONTROL

The Habersham County Department of Animal Care & Control (HCACC) promotes and protects public safety and animal care through sheltering, pet placement, education, and animal law enforcement. HCACC promotes responsible pet ownership, compassion toward animals, and safe human-animal interactions. It is the responsibility of HCACC to enforce the Habersham County Animal Control Ordinances and ensure animal related public safety is maintained in Habersham County.

Goal #1: Help educate community members on responsible pet ownership by going to local schools and setting up booths at community events.

Goal #2: Keep euthanasia rates below 10% by increasing pet adoptions rates through promotional sales funded by grants and donations.

BUDGET HIGHLIGHTS

FY2018 budget reflects an increase in Overtime of $8,000, increase in Veterinary Services of $10,000, increase in Telephone of $2,500, increase in Advertising of $750, increase in Training/Conference of $200, increase in Uniforms/Protective Clothing of $1,500, increase in Gas/Oil of $1,000, increase in Tires/Tubes of $450, and increase in Small Equipment under $5,000 of $3,000. Parts/Repair/Maintenance was zeroed out for FY18 and replaced with a Vehicle Parts/Repair/Maintenance line and a Non-Vehicle Parts/Repair/Maintenance line for Animal Care & Control.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$107,388	$123,609	$119,909	$169,429
Benefits	30,263	38,340	36,386	39,703
Operating Expenditures	79,612	100,244	92,075	116,475
Total Expenditures	$217,263	$262,194	$248,370	$325,607

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	3	3	3	4	4	4
Part Time	3	4	4	4	4	4

FY2018 Annual Budget
Governmental Funds - Public Safety
Animal Care & Control - 374

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 77,824	$ 86,177	$ 87,258	$ 119,368	$ 122,929	$ 122,929	
Part Time Salaries	29,362	28,811	30,651	36,500	36,500	36,500	
Overtime	202	8,620	2,000	10,000	10,000	10,000	
Total Salaries	**107,388**	**123,609**	**119,909**	**165,868**	**169,429**	**169,429**	**41%**
Benefits							
Group Insurance	14,747	20,266	19,475	19,340	18,910	18,910	
Retirement Contribution	5,142	5,319	4,434	5,957	5,957	5,957	
Social Security (FICA)	7,974	9,769	9,021	11,920	12,215	12,215	
Workers' Compensation	1,663	2,094	2,602	1,948	1,734	1,734	
Vision Insurance	162	198	189	189	189	189	
Dental Insurance	575	695	665	698	698	698	
Total Benefits	**30,263**	**38,340**	**36,386**	**40,052**	**39,703**	**39,703**	**9%**
Total Personal Services	**137,651**	**161,949**	**156,295**	**205,920**	**209,132**	**209,132**	**34%**
Operating Expenditures							
Veterinary Services	32,100	47,211	40,000	50,000	50,000	50,000	
Veterinary Svs - ASPCA Grant	3,974	-	-	-	-	-	
Telephone	374	1,282	500	3,000	3,000	3,000	
Advertising	206	972	250	1,000	1,000	1,000	
Travel Expense	-	484	1,000	1,000	1,000	1,000	
Parts/Repair/Maint	3,153	4,064	5,000	10,000	10,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	8,000	
Postage	20	94	100	100	100	100	
Conference & Training	525	664	1,350	1,550	1,550	1,550	
Dues	-	-	125	125	125	125	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	2,000	
Contracted Services	1,387	1,200	1,500	1,500	1,500	1,500	
Pest Control	330	300	400	400	400	400	
Waste Disposal	1,130	1,852	1,500	1,500	1,500	1,500	
Bank Fees	30	24	-	-	-	-	
Licenses	300	300	300	300	300	300	
Office Expense	483	498	1,000	1,000	1,000	1,000	
Uniforms	2,305	3,182	1,500	3,000	3,000	3,000	
Utilities	10,862	9,826	10,000	10,000	10,000	10,000	
Gas/Oil	8,515	7,885	9,000	10,000	10,000	10,000	
Tires/Tubes	773	588	1,550	2,000	2,000	2,000	
Supplies	11,451	16,844	15,000	15,000	15,000	15,000	
Small Equipment Under $5,000	1,694	2,974	2,000	5,000	5,000	5,000	
Total Operating Expenditures	**79,612**	**100,244**	**92,075**	**116,475**	**116,475**	**116,475**	**27%**
Total Expenditures	**$ 217,263**	**$ 262,194**	**$ 248,370**	**$ 322,395**	**$ 325,607**	**$ 325,607**	**31%**

PUBLIC SAFETY

Department Budget Overview

FIRE DEPARTMENT

The Habersham County Fire Department is dedicated to the education, life-safety, and protection of all Habersham County residents and visitors. The Habersham County Fire Department currently operates 9-stations with 21 full-time paid personnel and about 50 volunteers covering 283 square miles. The Fire Department holds Automatic Aid Agreements with four Habersham County municipalities and two neighboring counties.

Habersham County's full-time firefighters stay up to date with regular training and are required to maintain a minimum of 240 training hours per year. The role of the firefighter today is one of the most diverse and challenging professions in the world. Habersham County firefighters are trained to extinguish fires, provide emergency medical care, and respond to hazardous materials accidents and to take the lead in the wake of natural disasters.

Goal #1: Improve ISO Ratings within the community and increase productivity within the department by purchasing an additional tanker truck.

Goal #2: To “fit test” all certified personnel for Self-Contained Breathing Apparatus (SCBA) Masks in order to provide each individual with a properly fitted mask.

Budget Highlights:

FY2018 budget reflects an increase in Contracted Services of $770, increase for Internet of $7,580, increase for Waste Disposal of $350, increase in Background Check of $255 and increase in Supplies of $1,500. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with a Vehicle Parts/Repair/Maintenance line and a Non-Vehicle Parts/Repair/Maintenance line for Fire Department.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$640,824	$733,879	$844,518	$891,547
Benefits	270,345	312,121	374,462	346,746
Operating Expenditures	173,228	170,238	172,875	192,330
Total Expenditures	$1,084,397	$1,216,237	$1,391,855	$1,430,623

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	18	21	24	28	24	24
Part Time	17	17	17	17	17	17

FY2018 Annual Budget
Governmental Funds - Public Safety
Fire Department - 384

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 526,001	$ 611,345	$ 732,424	$ 753,083	$ 775,547	$ 775,547	
Part Time Salaries	74,089	81,385	78,094	82,000	82,000	82,000	
Overtime	40,734	41,148	34,000	34,000	34,000	34,000	
Total Salaries	**640,824**	**733,879**	**844,518**	**869,083**	**891,547**	**891,547**	**6%**
Benefits							
Group Insurance	128,311	146,251	189,906	180,746	176,731	176,731	
Retirement Contribution	26,732	29,661	35,007	37,419	37,419	37,419	
Per Call Part of Vol. Reponse	46,433	55,195	56,268	63,899	65,760	65,760	
Social Security (FICA)	23,306	30,006	30,000	30,000	30,000	30,000	
Workers' Compensation	30,214	38,205	47,591	22,176	19,745	19,745	
Firemans Fund	10,652	7,231	10,000	10,000	10,000	10,000	
Vision Insurance	970	1,235	1,260	1,511	1,511	1,511	
Dental Insurance	3,727	4,337	4,430	5,580	5,580	5,580	
Total Benefits	**270,345**	**312,121**	**374,462**	**351,331**	**346,746**	**346,746**	**-7%**
Total Personal Services	**911,169**	**1,046,000**	**1,218,980**	**1,220,414**	**1,238,293**	**1,238,293**	**2%**
Operating Expenditures							
Telephone	2,593	2,607	3,000	3,000	3,000	3,000	
Advertising	105	118	-	-	-	-	
Travel Expense	989	881	1,000	1,000	1,000	1,000	
Parts/Repair/Maint	39,890	49,796	40,000	49,000	49,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	31,850	
Postage	78	100	125	125	125	125	
Conference & Training	3,480	2,851	3,000	3,000	3,000	3,000	
Dues	249	484	600	600	600	600	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	17,150	
Contracted Services	2,431	3,946	3,100	3,870	3,870	3,870	
Internet	-	-	-	7,580	7,580	7,580	
Waste Disposal	2,151	2,878	3,050	3,400	3,400	3,400	
Background Check	-	-	-	255	255	255	
Uniforms	9,808	9,895	13,000	13,000	13,000	13,000	
Utilities	52,384	47,510	44,000	44,000	44,000	44,000	
Gas/Oil	38,448	32,435	40,000	40,000	40,000	40,000	
Tires/Tubes	10,852	5,157	10,000	10,000	10,000	10,000	
Supplies	9,770	11,581	12,000	13,500	13,500	13,500	
Total Operating Expenditures	**173,228**	**170,238**	**172,875**	**192,330**	**192,330**	**192,330**	**11%**
Total Expenditures	**$ 1,084,397**	**$ 1,216,237**	**$ 1,391,855**	**$ 1,412,744**	**$ 1,430,623**	**$ 1,430,623**	**3%**

EMERGENCY MANAGEMENT AGENCY

The Emergency Management Agency is responsible for the management of all emergency preparedness program areas within Habersham County. The primary role of the agency is to develop and implement comprehensive disaster plans, mitigation, and response activities within Habersham County under the provisions of the Georgia Emergency Management Act of 1981 and Georgia statutes. Additionally, the EMA develops and maintains emergency plans for all types of natural, technological and man-made disasters, or other emergencies that could threaten the county, and provides the analysis and recommendations necessary to make decisions that will effectively save lives and protect property in the occurrence of such emergencies.

Goal #1: Maintain operational readiness of the Emergency Operation Center (EOC); which develops, implements and tracks divisional short and long term goals, objectives, organizational structure, and performance measures.

Goal #2: Coordinate training, exercises, and after action critique with all agencies involved with the Habersham County Local Emergency Operation Plan (LEOP).

Budget Highlights:

FY2018 budget reflects an increase in GEMA Disaster Mitigation Grant of $95,140, increase in Hart Team Materials of $3,000, increase in Utilities of $400, decrease in Gas/Oil of $200, and decrease in Supplies of $300. Parts/Repair/Maintenance was zeroed out for FY18 and replaced with Vehicle Parts/Repair/Maintenance for Emergency Management Agency.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$29,215	$29,984	$54,136	$56,094
Benefits	9,378	9,485	15,797	24,505
Operating Expenditures	25,426	80,191	39,775	137,815
Total Expenditures	$64,019	$119,661	$109,708	$218,414

FY2018 Annual Budget
Governmental Funds - Public Safety
Emergency Management Agency - 385

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 29,215	$ 29,984	$ 54,136	$ 54,470	$ 56,094	$ 56,094	
Total Salaries	**29,215**	**29,984**	**54,136**	**54,470**	**56,094**	**56,094**	**4%**
Benefits							
Group Insurance	5,179	3,321	8,155	7,888	7,713	7,713	
Retirement Contribution	1,788	3,632	3,055	11,670	11,670	11,670	
Social Security (FICA)	2,267	2,380	4,141	4,396	4,531	4,531	
Workers' Compensation	-	-	160	333	296	296	
Vision Insurance	31	34	64	63	63	63	
Dental Insurance	113	119	222	232	232	232	
Total Benefits	**9,378**	**9,485**	**15,797**	**24,582**	**24,505**	**24,505**	**55%**
Total Personal Services	**38,593**	**39,469**	**69,933**	**79,052**	**80,599**	**80,599**	**15%**
Operating Expenditures							
Emergency Management Agency	-	62,210	21,000	116,140	116,140	116,140	
Telephone	5,564	5,601	5,100	5,100	5,100	5,100	
Advertising	-	-	200	200	200	200	
Travel Expense	1,555	410	500	500	500	500	
Parts/Repair/Maint	4,353	1,031	2,000	2,000	2,000	-	
Vehicle Parts/Repair Maint	-	-	-	-	-	2,000	
Postage	67	-	100	100	100	100	
Conference & Training	248	225	250	250	250	250	
Dues	92	50	75	75	75	75	
Lease Payment	812	817	850	850	850	850	
Uniforms	-	14	150	150	150	150	
HART Team Materials	2,976	-	1,000	4,000	4,000	4,000	
Utilities	6,796	7,296	6,000	6,400	6,400	6,400	
Gas/Oil	1,332	811	800	600	600	600	
Tires/Tubes	289	810	250	250	250	250	
Supplies	1,342	917	1,500	1,200	1,200	1,200	
Total Operating Expenditures	**25,426**	**80,191**	**39,775**	**137,815**	**137,815**	**137,815**	**246%**
Total Expenditures	**$ 64,019**	**$ 119,661**	**$ 109,708**	**$ 216,867**	**$ 218,414**	**$ 218,414**	**99%**

PUBLIC SAFETY

Department Budget Overview

EMERGENCY MEDICAL SERVICE

The information below is shown for historical purposes. Amounts for FY2018-forward will be reflected in the Special Revenue Fund.

Budget Highlights:

Budget reflects reclassification to Special Revenue Fund in FY2018

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	406,503	680,603	606,472	-
Total Expenditures	$406,503	$680,603	$606,472	$ -

FY2018 Annual Budget
Governmental Funds - Public Safety
Emergency Medical Service - 395

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Operating Expenditures							
Advertising	$ -	$ -	$ 150	$ -	$ -	$ -	
Vehicle Parts/Repair/Maint	35,950	61,672	47,000	54,000	-	-	
Contracted Services	3,051	5,649	5,049	5,049	-	-	
Lease Payment	1,111	961	1,100	1,100	-	-	
Supplies	-	-	-	-	-	-	
Uniforms	5,533	4,895	6,500	7,610	-	-	
Gas/Oil	71,475	51,494	65,000	65,000	-	-	
Tires/Tubes	14,440	13,323	15,000	17,600	-	-	
Small Equipment Under $5,000	6,202	15,702	15,000	15,000	-	-	
Capital Expenditures	8,005	13,125	-	-	-	-	
Co.EMS Subsidy to HAB Medical	260,736	513,783	451,673	551,015	-	-	
Total Operating Expenditures	**406,503**	**680,603**	**606,472**	**716,374**	**-**	**-**	**0%**
Total Expenditures	**$ 406,503**	**$ 680,603**	**$ 606,472**	**$ 716,374**	**$ -**	**$ -**	**0%**

HOUSING AND DEVELOPMENT

Department Budget Overview

ECONOMIC DEVELOPMENT

The Economic Development Department became part of the Planning and Development Department in 2015. The information below is shown for historical purposes. Amounts starting in FY16 will be reflected in the Planning and Development Department.

Budget Highlights:

Budget reflects reclassification of Salaries, Benefits, and Operating expenses to Planning and Development as of October 2015.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$70,013	$ -	$ -	$ -
Benefits	18,485	-	-	-
Operating Expenditures	32,442	-	-	-
Total Expenditures	$120,940	$ -	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	-	-	-	-	-

FY2018 Annual Budget
Governmental Funds - Housing & Development
Economic Development - 134

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 70,013	$ -	$ -	$ -	$ -	$ -	
Total Salaries	**70,013**	**-**	**-**	**-**	**-**	**-**	**0%**
Benefits							
Group Insurance	6,414	-	-	-	-	-	
Retirement Contribution	4,034	-	-	-	-	-	
Social Security (FICA)	5,617	-	-	-	-	-	
Workers' Compensation	2,131	-	-	-	-	-	
Vision Insurance	63	-	-	-	-	-	
Dental Insurance	226	-	-	-	-	-	
Total Benefits	**18,485**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Personal Services	**88,498**	**-**	**-**	**-**	**-**	**-**	**0%**
Operating Expenditures							
Telephone	720	-	-	-	-	-	
Advertising	1,125	-	-	-	-	-	
Travel Expense	466	-	-	-	-	-	
Parts/Repair/Maint	10	-	-	-	-	-	
Postage	14	-	-	-	-	-	
Conference & Training	1,975	-	-	-	-	-	
Contracted Services	26,925	-	-	-	-	-	
Gas/Oil	730	-	-	-	-	-	
Supplies	72	-	-	-	-	-	
Meeting With Meals	405	-	-	-	-	-	
Total Operating Expenditures	**32,442**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 120,940**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

HOUSING AND DEVELOPMENT

Department Budget Overview

CODE ENFORCEMENT

The Code Enforcement Department became part of the Planning and Development Department in 2015. The information below is shown for historical purposes. Amounts starting in FY16 will be reflected in the Planning and Development Department.

Budget Highlights:

Budget reflects reclassification of Salaries, Benefits, and Operating expenses to Planning and Development as of October 2015.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$46,862	$ -	$ -	$ -
Benefits	13,882	-	-	-
Operating Expenditures	8,568	-	-	-
Total Expenditures	$69,312	$ -	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	-	-	-	-	-

FY2018 Annual Budget
Governmental Funds - Housing & Development
Code Enforcement - 321

Expenditures	Actaul FY15	Actaul FY16	Original Budget FY17	Recommended Budget FY18	Approved Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 46,862	$ -	$ -	$ -	$ -	$ -	
Total Salaries	**46,862**	**-**	**-**	**-**	**-**	**-**	**0%**
Benefits							
Group Insurance	6,138	-	-	-	-	-	
Retirement Contribution	2,757	-	-	-	-	-	
Social Security (FICA)	3,562	-	-	-	-	-	
Workers' Compensation	1,138	-	-	-	-	-	
Vision Insurance	63	-	-	-	-	-	
Dental Insurance	224	-	-	-	-	-	
Total Benefits	**13,882**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Personal Services	**60,744**	**-**	**-**	**-**	**-**	**-**	**0%**
Operating Expenditures							
Telephone	561	-	-	-	-	-	
Travel Expense	996	-	-	-	-	-	
Parts/Repair/Maint	871	-	-	-	-	-	
Postage	47	-	-	-	-	-	
Conference & Training	1,086	-	-	-	-	-	
Dues	185	-	-	-	-	-	
Contracted Services	1,200	-	-	-	-	-	
Uniforms	185	-	-	-	-	-	
Gas/Oil	2,593						
Tires/Tubes	515	-	-	-	-	-	
Supplies	329	-	-	-	-	-	
Total Operating Expenditures	**8,568**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 69,312**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

HOUSING AND DEVELOPMENT

Department Budget Overview

PLANNING & DEVELOPMENT

The Habersham County Planning and Development Department was created in 2015 to provide professional advice and technical expertise to the Board of Commissioners, County Manager, appointed boards, and citizens on various projects and programs which are designed to enhance private sector investment in Habersham County. The Department encompasses several sub-departments including Building, Planning, Code Enforcement, GIS Mapping, and Business Licensing, which each have key roles in shaping and defining our County.

Goal #1: Reduce the processing time for a business license renewal to no more than two weeks at the beginning of the calendar year during peak renewal season.

Goal #2: Have the Comprehensive Plan written, complete, and submitted to the Board of Commissioners for adoption by June 1, 2018.

Budget Highlights:

FY2018 budget reflects a decrease in Advertising of $1,280, increase in Travel Expenses of $300, increase in Postage of $550, increase in Contracted Services of $60, decrease in License Renewal of $6,900, increase in Gas/Oil of $500, decrease in Supplies of $950, decrease in Meetings with Meals of $500, and decrease in Small Equipment under $5,000 of $1,151. Parts/Repair/Maintenance was zeroed out for FY18 and replaced with Vehicle Parts/Repair/Maintenance for Planning and Development.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$160,496	$302,949	$336,351	$356,910
Benefits	57,663	103,044	115,048	111,767
Operating Expenditures	26,610	86,999	58,956	49,465
Total Expenditures	$244,769	$492,992	$510,355	$518,142

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	4	4	7	7	7	7

FY2018 Annual Budget
Governmental Funds - Housing & Development
Planning & Development - 794

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 160,496	$ 302,940	$ 336,351	$ 346,861	$ 356,910	$ 356,910	
Overtime	-	10	-	-	-	-	
Total Salaries	**160,496**	**302,949**	**336,351**	**346,861**	**356,910**	**356,910**	**6%**
Benefits							
Group Insurance	34,034	55,193	60,056	60,269	58,930	58,930	
Retirement Contribution	7,170	15,987	17,394	17,160	17,160	17,160	
Social Security (FICA)	11,585	23,167	24,967	25,771	26,603	26,603	
Workers' Compensation	3,730	6,803	10,701	7,938	7,068	7,068	
Vision Insurance	252	370	379	378	378	378	
Dental Insurance	892	1,524	1,551	1,628	1,628	1,628	
Total Benefits	**57,663**	**103,044**	**115,048**	**113,144**	**111,767**	**111,767**	**-3%**
Total Personal Services	**218,159**	**405,993**	**451,399**	**460,005**	**468,677**	**468,677**	**4%**
Operating Expenditures							
Telephone	374	1,432	2,100	2,100	2,100	2,100	
Advertising	50	1,426	3,000	1,720	1,720	1,720	
Travel Expense	-	2,559	3,000	3,300	3,300	3,300	
Parts/Repair/Maint	680	2,130	2,000	2,000	2,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	2,000	
Postage	129	463	300	850	850	850	
Conference & Training	3,959	6,684	7,000	7,000	7,000	7,000	
Dues	170	797	1,815	1,815	1,815	1,815	
Contracted Services	12,700	40,742	16,700	23,640	16,640	16,640	
License Renewal	3,200	4,835	8,196	1,296	1,296	1,296	
Uniforms	-	-	400	400	400	400	
Gas/Oil	2,406	4,258	5,000	5,500	5,500	5,500	
Tires/Tubes	184	951	800	800	800	800	
Supplies	1,628	4,520	4,950	4,000	4,000	4,000	
Meetings with Meals	-	-	1,000	500	500	500	
Small Equipment Under $5,000	1,130	7,492	2,695	2,644	1,544	1,544	
Capital Expenditures	-	8,710	-	-	-	-	
Total Operating Expenditures	**26,610**	**86,999**	**58,956**	**57,565**	**49,465**	**49,465**	**-16%**
Total Expenditures	**$ 244,769**	**$ 492,992**	**$ 510,355**	**$ 517,570**	**$ 518,142**	**$ 518,142**	**2%**

HOUSING AND DEVELOPMENT

Department Budget Overview

EXTENSION SERVICES

The Habersham County Extension Office provides residents of Habersham County with a diverse array of information, educational programming and testing services. The Extension Service's Agricultural and Environmental Services Laboratories (AESL) provides a variety of analysis and testing services related to agriculture and agribusiness including: soil analysis, plant tissue analysis, water quality testing, pesticide and hazardous waste testing, etc. In addition to the services provided by AESL the Extension Office provides educational services through 4-H and other programs.

Budget Highlights:

FY2018 budget reflects an increase in Vehicle Parts/Repair/Maintenance of $900, increase in Contracted Services of $3,233, and increase in Utilities of $6,000. Parts/Repair/Maintenance was zeroed out for FY18 and replaced with Vehicle Parts/Repair/Maintenance for Extension Services.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$18,458	$18,685	$21,050	$21,050
Benefits	3,912	4,041	4,831	5,215
Operating Expenditures	74,938	76,448	72,604	82,737
Total Expenditures	$97,308	$99,174	$98,485	$109,002

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Part Time	1	1	1	1	1	1

FY2018 Annual Budget
Governmental Funds - Housing & Development
Extension Services - 750

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 144	$ (144)	$ -	$ -	$ -	$ -	
Part Time Salaries	18,314	18,829	21,050	21,050	21,050	21,050	
Total Salaries	**18,458**	**18,685**	**21,050**	**21,050**	**21,050**	**21,050**	**0%**
Benefits							
Social Security (FICA)	1,390	1,495	1,544	1,610	1,610	1,610	
County Participation	2,500	2,500	3,250	3,500	3,500	3,500	
Workers' Compensation	22	46	37	118	105	105	
Total Benefits	**3,912**	**4,041**	**4,831**	**5,228**	**5,215**	**5,215**	**8%**
Total Personal Services	**22,370**	**22,726**	**25,881**	**26,278**	**26,265**	**26,265**	
Operating Expenditures							
Telephone	654	715	750	750	750	750	
Travel Expense	4,530	5,331	4,500	4,500	4,500	4,500	
Parts/Repair/Maint	66	-	100	250	1,000	-	
Vehicle Parts/Repairs/Maint	-	-	-	-	-	1,000	
Postage	323	682	500	500	500	500	
Dues	90	-	100	100	100	100	
Contracted Services	55,882	57,241	60,654	63,887	63,887	63,887	
Utilities	11,635	11,016	5,000	5,000	11,000	11,000	
Gas/Oil	1,292	963	500	500	500	500	
Supplies	466	500	500	250	500	500	
Total Operating Expenditures	**74,938**	**76,448**	**72,604**	**75,737**	**82,737**	**82,737**	**14%**
Total Expenditures	**$ 97,308**	**$ 99,174**	**$ 98,485**	**$ 102,015**	**$ 109,002**	**$ 109,002**	**11%**

PLANNING COMMISSION

The Habersham County Planning Commission assesses and either approves or disapproves subdivision plans, variance and map amendments, and conditional use requests. The Planning Commission is an advisory board that makes recommendations to the Board of Commissioners, which has the final authority to grant or refuse requests.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	3,168	4,214	5,400	7,900
Total Expenditures	$3,168	$4,214	$5,400	$7,900

FY2018 Annual Budget
Governmental Funds - Housing & Development
Planning Commission - 796

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Operating Expenditures							
Advertising	$ 259	$ 695	$ 1,000	$ 3,600	$ 3,600	$ 3,600	
Per Diem	2,300	3,456	4,200	4,200	4,200	4,200	
Supplies	609	63	200	100	100	100	
Total Operating Expenditures	**3,168**	**4,214**	**5,400**	**7,900**	**7,900**	**7,900**	**46%**
Total Expenditures	**$ 3,168**	**$ 4,214**	**$ 5,400**	**$ 7,900**	**$ 7,900**	**$ 7,900**	**46%**

CULTURE & RECREATION

Department Budget Overview

RECREATION DEPARTMENT

The Habersham County Parks and Recreation Department works hard all year to provide Habersham County residents with diversified youth and adult programs and activities. These programs include football, basketball, cheerleading, pickle ball, tennis, volleyball, track & field, ping pong, gymnastics, swimming, and more! In addition to providing these services, the Recreation Department has facilities that outside participants can rent or use, these include: aquatic center pools and gymnasiums, fairgrounds, ballfields, etc.

Goal #1: Host more tournaments and events at recently renovated 4-field complex and other Recreation Center facilities.

Goal #2: Continue to improve facilities for the community to appreciate and utilize.

Budget Highlights:

FY2018 budget reflects a decrease in Gas/Oil of $1,900. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with Vehicle Parts/Repair/Maintenance and Non-Vehicle Parts/Repair/Maintenance for the Recreation Department.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$354,538	$332,687	$359,256	$373,033
Benefits	69,555	74,161	87,262	85,296
Operating Expenditures	445,284	442,839	482,120	460,220
Total Expenditures	$869,377	$849,687	$928,638	$918,549

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	4	4	5	5	5	5
Part Time	42	42	41	41	41	41

FY2018 Annual Budget
Governmental Funds - Culture & Recreation
Recreation Department - 696

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 145,214	$ 148,906	$ 182,278	$ 190,354	$ 196,033	$ 196,033	
Part Time Salaries	209,281	183,781	176,978	177,000	177,000	177,000	
Total Salaries	**354,538**	**332,687**	**359,256**	**367,354**	**373,033**	**373,033**	**4%**
Benefits							
Group Insurance	19,568	23,250	34,994	36,782	35,965	35,965	
Retirement Contribution	10,155	9,785	8,438	9,265	9,265	9,265	
Social Security (FICA)	27,563	27,613	27,485	28,103	28,573	28,573	
Workers' Compensation	11,482	12,434	15,205	11,248	10,015	10,015	
Vision Insurance	167	239	253	315	315	315	
Dental Insurance	620	840	887	1,163	1,163	1,163	
Total Benefits	**69,555**	**74,161**	**87,262**	**86,876**	**85,296**	**85,296**	**-2%**
Total Personal Services	**424,093**	**406,848**	**446,518**	**454,230**	**458,329**	**458,329**	**3%**
Operating Expenditures							
Telephone	575	1,082	1,150	1,150	1,150	1,150	
Advertising	1,390	1,756	1,000	1,000	1,000	1,000	
Travel Expense	3,954	1,367	3,920	3,920	3,920	3,920	
Parts/Repair/Maint	42,872	45,095	52,400	32,400	32,400	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	1,620	
Postage	19	8	50	50	50	50	
Conference & Training	2,275	1,091	2,750	2,750	2,750	2,750	
Dues	13,181	6,332	10,000	10,000	10,000	10,000	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	30,780	
Contracted Services	58,918	52,337	83,300	83,300	83,300	83,300	
Rent	22,500	22,500	42,300	42,300	42,300	42,300	
Waste Disposal	4,920	5,551	4,700	4,700	4,700	4,700	
Bank Fees	-	3,263	1,500	1,500	1,500	1,500	
Utilities	207,354	201,807	175,000	175,000	175,000	175,000	
Gas/Oil	3,147	2,338	4,900	3,000	3,000	3,000	
Tires/Tubes	190	-	250	250	250	250	
Supplies	58,390	70,566	75,000	75,000	75,000	75,000	
Concessions	20,684	21,990	20,000	20,000	20,000	20,000	
Small Equipment Under $5,000	451	2,371	1,000	1,000	1,000	1,000	
Special Programs	4,464	3,384	2,900	2,900	2,900	2,900	
Total Operating Expenditures	**445,284**	**442,839**	**482,120**	**460,220**	**460,220**	**460,220**	**-5%**
Total Expenditures	**$ 869,377**	**$ 849,687**	**$ 928,638**	**$ 914,450**	**$ 918,549**	**$ 918,549**	**-1%**

HEALTH & WELFARE

Department Budget Overview

SENIOR CENTER

The information below is shown for historical purposes. Amounts for FY2016-forward will be reflected in the Special Revenue Fund.

Budget Highlights:

Budget reflects reclassification to Special Revenue Fund in FY2016

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	161,257	-	-	-
Total Expenditures	$161,257	$ -	$ -	$ -

FY2018 Annual Budget
Governmental Funds - Health & Welfare
Senior Center - 585

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Recommended Budget FY18	Approved Budget FY18	Approved Budget FY18	% of Change
Operating Expenditures							
Telephone	$ 9	$ -	$ -	$ -	$ -	$ -	
Parts/Repair/Maint	113	-	-	-	-	-	
Waste Disposal	861	-	-	-	-	-	
Utilities	16,802	-	-	-	-	-	
Dues (Annual) Legacy Link	8,450	-	-	-	-	-	
Sr. Center Legacy Link	135,022	-	-	-	-	-	
Total Operating Expenditures	**161,257**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 161,257**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

INDEPENDENT AGENGIES

Department Budget Overview

INDEPENDENT AGENCIES

Habersham County supports the following Independent Agencies:

Board of Education
Mental Health
Soque River Watershed Association
Legacy Link
County Health Department
Family & Children Services
Library System
Forestry Commission

Amounts given to each agency may be viewed on the next page.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	847,431	895,866	869,737	942,534
Total Expenditures	$847,431	$895,866	$869,737	$942.534

FY2018 Annual Budget
Governmental Funds
Independent Agencies

Expenditures	Actual FY15	Original Budget FY16	Approved Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Operating Expenditures							
Board Of Education	$ 308,077	$ 348,658	$ 295,000	$ 332,500	$ 332,500	$ 332,500	
Mental Health	24,754	25,259	26,300	26,300	26,300	26,300	
Soque River Watershed Assoc	500	500	5,000	5,000	5,000	5,000	
Legacy Link	-	4,725	9,450	10,450	10,450	10,450	
County Health Department	198,788	198,788	198,788	198,788	198,788	198,788	
Family & Children Services	39,614	40,938	43,904	63,200	43,904	63,200	
Library System	267,866	269,166	283,463	297,651	283,463	297,896	
Forestry Commission	7,832	7,832	7,832	8,400	8,400	8,400	
Total Operating Expenditures	**847,431**	**895,866**	**869,737**	**942,289**	**908,805**	**942,534**	**8%**
Total Expenditures	**$ 847,431**	**$ 895,866**	**$ 869,737**	**$ 942,289**	**$ 908,805**	**$ 942,534**	**8%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific source.

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

JAIL FUND

This Special Revenue Fund is used to account for fines and fees received and is restricted for use towards maintenance of the County Jail.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$57,358	$55,898	$46,500	$55,000
Expenditures	-	-	46,500	55,000
Other Sources and (Uses)	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$57,358	$55,898	$ -	$ -

INMATE WELFARE

This Special Revenue Fund is used to account for monies legally restricted for the benefit of detainees held in the County Jail.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	95,725	60,217	145,000	145,000
Expenditures	102,262	61,351	145,000	145,000
Other Sources and (Uses)	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(6,536)	$(1,134)	$ -	$ -

FY2018 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues				**Jail Fund**			
Fines, Fees & Forfeitures	$ 57,358	$ 55,898	$ 46,500	$ 55,000	$ 55,000	$ 55,000	
Total Revenues	**57,358**	**55,898**	**46,500**	**55,000**	**55,000**	**55,000**	**18%**
Expenditures							
Contigency	-	-	46,500	-	-	55,000	
Total Expenditures	**-**	**-**	**46,500**	**-**	**-**	**55,000**	**18%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 57,358**	**$ 55,898**	**$ -**	**$ 55,000**	**$ 55,000**	**$ -**	
Revenues				**Inmate Welfare**			
Fines, Fees & Forfeitures	$ 95,725	$ 60,217	$ 145,000	$ 145,000	$ 145,000	$ 145,000	
Total Revenues	**95,725**	**60,217**	**145,000**	**145,000**	**145,000**	**145,000**	**0%**
Expenditures							
Supplies	102,262	61,351	145,000	-	-	145,000	
Capital Outlay	-	-	-	-	-	-	
Total Expenditures	**102,262**	**61,351**	**145,000**	**-**	**-**	**145,000**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (6,536)**	**$ (1,134)**	**$ -**	**$ 145,000**	**$ 145,000**	**$ -**	

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

LAW LIBRARY

This Special Revenue Fund is used to account for the funds, court office fines and fees, which are legally restricted for the operation of the Habersham County Law Library.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$26,301	$25,959	$23,200	$23,200
Expenditures	13,756	14,543	6,000	13,500
Other Sources and (Uses)	-	-	(17,200)	(9,700)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$12,546	$11,416	$ -	$ -

HOTEL MOTEL TAX

This Special Revenue Fund is used to account for hotel/motel tax collections, which are used to support tourism in Habersham County.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$66,890	$63,409	$65,000	$65,000
Expenditures	26,756	25,364	26,000	26,000
Other Sources and (Uses)	(40,134)	(38,045)	(39,000)	(39,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -

FY2018 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues				**Law Library**			
Fines, fee & forfeitures	$ 26,089	$ 25,631	$ 23,200	$ 23,200	$ 23,200	$ 23,200	
Interest	212	328	-	-	-	-	
Total Revenues	**26,301**	**25,959**	**23,200**	**23,200**	**23,200**	**23,200**	**0%**
Expenditures							
Personal Services	2,200	2,400	-	-	-	-	
Contracted Services	-	-	-	7,500	7,500	7,500	
Supplies	11,556	12,143	6,000	6,000	6,000	6,000	
Total Expenditures	**13,756**	**14,543**	**6,000**	**13,500**	**13,500**	**13,500**	**125%**
Other Sources and (Uses)							
Fund Balance		-		-	-		
Reserve For Fund Balance	-	-	(17,200)	(9,700)	(9,700)	(9,700)	-
Total Other Sources and (Uses)	**-**	**-**	**(17,200)**	**(9,700)**	**(9,700)**	**(9,700)**	**-44%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 12,546**	**$ 11,416**	**$ -**	**$ -**	**$ -**	**$ -**	
Revenues				**Hotel/Motel Tax**			
Taxes	$ 66,890	$ 63,409	$ 65,000	$ 65,000	$ 65,000	$ 65,000	
Total Revenues	**66,890**	**63,409**	**65,000**	**65,000**	**65,000**	**65,000**	**0%**
Expenditures							
Payment to Other Agencies	26,756	25,364	26,000	26,000	26,000	26,000	
Total Expenditures	**26,756**	**25,364**	**26,000**	**26,000**	**26,000**	**26,000**	**0%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	(40,134)	(38,045)	(39,000)	(39,000)	(39,000)	(39,000)	
Total Other Sources and (Uses)	**(40,134)**	**(38,045)**	**(39,000)**	**(39,000)**	**(39,000)**	**(39,000)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

HOSPITAL SERVICES

Habersham County Hospital Services, which includes the Emergency Medical Service, is a full Advanced Life Support (ALS) service that provides ALS assessment, treatment, and transportation to sick and injured residents and visitors of Habersham County. This service handles approximately 6,200 emergency and non-emergency transportation calls per year. Historical information can be found under the Emergency Medical Service in the General Fund.

Goal #1: Continue to replace safety equipment on a regular schedule to ensure up-to-date, efficient, and cost-effective equipment is being utilized.

Goal #2: Continue to provide the county with fast response time to all emergencies.

Budget Highlights:

FY2018 budget reflects a decrease in Advertising of $150, increase in Uniforms/Protective Clothing of $1,110, increase in Tires/Tubes of $2,600, and a decrease in Co EMS Subsidy to Habersham Medical Center of $219,179. Parts/Repair/Maintenance was zeroed out for FY18 and replaced with Vehicle Parts/Repair/Maintenance and Non-Vehicle Parts/Repair/Maintenance for Hospital Services.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$ -	$ -	$ -	$397,853
Expenditures	-	-	-	397,853
Other Sources and (Uses)	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -

FY2018 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
				Hospital Services			
Revenues							
Property Taxes	$ -	$ -	$ -	$ -	$ 397,853	$ 397,853	
Total Revenues	**-**	**-**	**-**	**-**	**397,853**	**397,853**	**0%**
Expenditures							
Contracted Services	-	-	-	-	292,643	292,643	
Supplies	-	-	-	-	105,210	105,210	
Total Expenditures	**-**	**-**	**-**	**-**	**397,853**	**397,853**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2018 Annual Budget
Special Revenue Funds - Hospital Services - 209
Budgeted Expenditures

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Operating Expenditures							
Parts/Repair/Maint	-	-	-	-	54,000	-	
Vehicle Parts/Repairs/Maint	-	-	-	-	-	48,600	
Non Vehicle Parts/ Repair/Maint	-	-	-	-	-	5,400	
Contracted Services	-	-	-	-	5,049	5,049	
Lease Payments	-	-	-	-	1,100	1,100	
Uniforms	-	-	-	-	7,610	7,610	
Gas/Oil	-	-	-	-	65,000	65,000	
Tires/Tubes	-	-	-	-	17,600	17,600	
Small Equipment Under $5,000	-	-	-	-	15,000	15,000	
Co. EMS Subsidy to Hab Med Ctr	-	-	-	-	232,494	232,494	
Total Operating Expenditures	**-**	**-**	**-**	**-**	**397,853**	**397,853**	**0%**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 397,853**	**$ 397,853**	**0%**

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

E-911

This Special Revenue Fund is used to account for the County's share of telephone fees and is restricted for use towards the operation of the E911 system.

Goal #1: Review current practices, laws, regulations, staffing, and equipment to help develop, plan, and implement more efficient departmental policies, procedures, and practices.

Goal #2: Research and acquire a more up-to-date and efficient telephone system in order to increase effectiveness of 911 dispatching.

Budget Highlights:

FY2018 budget reflects an increase in Overtime of $5,000, decrease in Telephone/Communications of $1,000, decrease in Advertising of $50, increase Dues of $745, decrease Contracted Services of $40,000, increase in Rent Tower Property of $4,800, decrease in Utilities of $2,000, decrease in Gas/Oil of $200, increase in Capital Lease Principle of $2,699, and increase in Capital Lease Interest of $321. Parts/Repair/Maintenance was zeroed out for FY18 and replaced with Vehicle Parts/Repair/Maintenance and Non-Vehicle Parts/Repair/Maintenance for E-911.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$777,574	$750,462	$751,250	$635,430
Expenditures	1,179,775	1,204,286	1,261,627	1,264,852
Other Sources and (Uses)	446,963	467,488	510,377	629,422
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$44,763	$13,664	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	19	20	20	22	20	20
Part Time	14	14	14	14	14	14

FY2018 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
				E-911			
Revenues							
Charges for Services	$ 731,767	$ 735,870	$ 705,500	$ 596,000	$ 596,000	$ 596,000	
Interest	23	28	-	-	-	-	
Other	45,784	14,564	45,750	39,430	39,430	39,430	
Total Revenues	**777,574**	**750,462**	**751,250**	**635,430**	**635,430**	**635,430**	**-15%**
Expenditures							
Personal Services	811,098	847,294	883,718	897,861	913,628	923,628	
Contracted Services	295,833	312,395	328,605	291,100	291,100	291,100	
Supplies	35,695	26,473	34,200	32,000	32,000	32,000	
Capital Outlay	19,025	-	-	-	-	-	
Debt Service	18,124	18,123	15,104	18,124	18,124	18,124	
Total Expenditures	**1,179,775**	**1,204,286**	**1,261,627**	**1,239,085**	**1,254,852**	**1,264,852**	**0%**
Other Sources and (Uses)							
Transfers In General Fund	446,963	467,488	510,377	-	519,422	519,422	
Appropriated Fund Balance	-	-	-	-	110,000	110,000	
Total Other Sources and (Uses)	**446,963**	**467,488**	**510,377**	**-**	**629,422**	**629,422**	**23%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 44,762**	**$ 13,664**	**$ -**	**$ (603,655)**	**$ 10,000**	**$ -**	

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FY2018 Annual Budget
Special Revenue Funds - E-911 - 215
Budgeted Expenditures

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 500,166	$ 562,692	$ 545,548	$ 567,587	$ 584,518	$ 584,518	
Part Time Salaries	103,280	61,330	110,571	111,000	111,000	111,000	
Overtime	27,414	25,633	30,000	35,000	35,000	35,000	
Total Salaries	**630,860**	**649,655**	**686,119**	**713,587**	**730,518**	**730,518**	**6%**
Benefits							
Group Insurance	104,256	116,387	120,356	96,127	93,991	93,991	
Retirement Contribution	25,160	25,687	29,186	28,160	28,160	28,160	
Social Security (FICA)	45,895	49,316	41,879	51,913	53,316	63,316	
Workers' Compensation	797	1,643	1,627	3,936	3,505	3,505	
Vision Insurance	898	1,066	1,008	881	881	881	
Dental Insurance	3,232	3,539	3,543	3,257	3,257	3,257	
Total Benefits	**180,238**	**197,639**	**197,599**	**184,274**	**183,110**	**193,110**	**-2%**
Total Personal Services	**811,098**	**847,294**	**883,718**	**897,861**	**913,628**	**923,628**	**5%**
Operating Expenditures							
Telephone	10,851	11,194	13,000	12,000	12,000	12,000	
Advertising	301	425	350	300	300	300	
Travel Expense	4,009	5,292	6,200	6,200	6,200	6,200	
Parts/Repair/Maint	3,169	6,167	10,000	8,000	8,000	-	
Vehicle Parts/Repairs/Maint	-	-	-	-	-	640	
Postage	120	122	110	110	110	110	
Conference & Training	1,570	2,233	2,500	2,500	2,500	2,500	
Dues	187	229	250	995	995	995	
Non Vehicle Parts/ Repairs/Maint	-	-	-	-	-	7,360	
Contracted Services	242,078	252,426	260,000	220,000	220,000	220,000	
Rent Tower Property	33,478	34,250	36,000	40,800	40,800	40,800	
Taxes Paid Tower Property	70	58	195	195	195	195	
Uniforms	1,217	610	2,000	2,000	2,000	2,000	
Utilities	17,965	16,197	19,000	17,000	17,000	17,000	
Gas/Oil	1,713	925	1,200	1,000	1,000	1,000	
Supplies	7,543	3,787	7,500	7,500	7,500	7,500	
Small Equipment Under $5,000	7,257	4,954	4,500	4,500	4,500	4,500	
Total Operating Expenditures	**331,528**	**338,869**	**362,805**	**323,100**	**323,100**	**323,100**	**-11%**
Capital Outlay							
Capital Expenditures	19,025	-	-	-	-	-	
Total Capital Outlay	**19,025**	**-**	**-**	**-**	**-**	**-**	**0%**
Debt Service							
Capital Lease	18,124	18,123	15,104	18,124	18,124	18,124	
Total Debt Service	**18,124**	**18,123**	**15,104**	**18,124**	**18,124**	**18,124**	**20%**
Total Expenditures	**$ 1,179,775**	**$ 1,204,286**	**$ 1,261,627**	**$ 1,239,085**	**$ 1,254,852**	**$ 1,264,852**	**0%**

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

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FELONY DRUG COURT

The mission of the Mountain Judicial Circuit Adult Felony Drug Court is to enhance public safety through a coordinated effort of treatment and intense supervision within the judicial system. To promote abstinence, law-abiding behavior, compliance, and participation through prompt intervention. To reduce the recidivism rate by offering offenders an alternative to incarceration, and the tools to abstain from illegal activity through a combined effort of cost- effective measures that promote rehabilitation, and encouraging offenders to become productive and law abiding citizens.

Goal #1: Reduce drug and alcohol use in at least 85% and graduate at least 65% of active participants.

Goal #2: Reduce crime and substance abuse in the community by at least 70%.

Budget Highlights:

FY2018 budget reflects a decrease in Transfer to General Fund of $41,784, increase in Telephone of $2,140, increase in Travel Expense of $2,500, increase in Court Reporter of $3,000, decrease in Training/Conferences of $500, decrease in Contracted Services of $26,979, increase in Drug Testing of $45,120, increase in Misc. Expenses of $8,000, decrease in Supplies of $3,871, decrease in Special Events of $5,000, increase in Charges from Other Counties of $85,401, and increase in Transfer to Fund 291 of $8,501. Parts/Repair/Maintenance was zeroed out for FY18 and replaced with Non-Vehicle Parts/Repair/Maintenance for Felony Drug Court.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$40,637	$437,496	$514,000	$615,332
Expenditures	100	376,859	464,752	599,367
Other Sources and (Uses)	(29,000)	(60,637)	(49,248)	(15,965)
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$11,537	$ -	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	1	2	2	2	2
Part Time	1	1	-	-	-	-

FY2018 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues			**Drug Abuse Treatment/Felony Drug Court**				
Intergovernmental	$ -	$ 280,388	$ 375,000	$ 455,529	$ 455,529	$ 455,529	
Fines, Fee & Forfeitures	40,637	157,108	139,000	159,803	159,803	159,803	
Other	-	-	-	-	-	-	
Total Revenues	**40,637**	**437,496**	**514,000**	**615,332**	**615,332**	**615,332**	**20%**
Expenditures							
Personal Services	-	86,873	78,362	100,475	102,666	102,666	
Contracted Services	100	247,767	362,219	388,000	388,000	388,000	
Operating Services	-	42,219	24,171	108,701	108,701	108,701	
Total Expenditures	**100**	**376,859**	**464,752**	**597,176**	**599,367**	**599,367**	**29%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	(29,000)	(60,637)	(49,248)	(20,000)	(7,464)	(7,464)	
Transfer In (Out) to FDTC	-	-	-	(12,145)	(8,501)	(8,501)	
Total Other Sources and (Uses)	**(29,000)**	**(60,637)**	**(49,248)**	**(32,145)**	**(15,965)**	**(15,965)**	**-68%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 11,537**	**$ -**	**$ -**	**$ (13,989)**	**$ -**	**$ -**	

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FY2018 Annual Budget
Special Revenue Funds - Felony Drug Court - 290
Budgeted Expenditures

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ -	$ 53,776	$ 46,452	$ 77,473	$ 79,784	$ 79,784	
Part Time Salaries	-	19,314	19,319	-	-	-	
Total Salaries	**-**	**73,090**	**65,771**	**77,473**	**79,784**	**79,784**	**21%**
Benefits							
Group Insurance	-	3,037	5,875	12,549	12,270	12,270	
Retirement Contribution	-	2,424	2,690	3,645	3,645	3,645	
Social Security (FICA)	-	8,015	3,600	5,927	6,118	6,118	
Workers' Compensation	-	176	141	290	258	258	
Vision Insurance	-	29	63	126	126	126	
Dental Insurance	-	101	222	465	465	465	
Total Benefits	**-**	**13,782**	**12,591**	**23,002**	**22,882**	**22,882**	**82%**
Total Personal Services	**-**	**86,873**	**78,362**	**100,475**	**102,666**	**102,666**	**31%**
Operating Expenditures							
Telephone	-	1,122	360	2,500	2,500	2,500	
Travel Expense	-	(16)	2,500	5,000	5,000	5,000	
Court Reporter	-	-	-	3,000	3,000	3,000	
Parts/Repair/Maint	-	-	-	500	500	-	
Postage	-	159	500	500	500	500	
Conference & Training	-	1,403	3,000	2,500	2,500	2,500	
Non-Vehicle Parts/Repair/Maint	-	-	-	-	-	500	
Contracted Services	-	203,763	355,859	328,880	328,880	328,880	
Drug Testing	100	41,336	-	45,120	45,120	45,120	
Miscellaneous	-	-	-	8,000	8,000	8,000	
Supplies	-	7,622	14,171	10,300	10,300	10,300	
Special Events	-	1,316	10,000	5,000	5,000	5,000	
Charges From Other Counties	-	33,282	-	85,401	85,401	85,401	
Transfer to General Fund	29,000	60,637	49,248	20,000	7,464	7,464	
Transfer to FDTC	-	-	-	12,145	8,501	8,501	
Total Operating Expenditures	**29,100**	**350,623**	**435,638**	**528,846**	**512,666**	**512,666**	**18%**
Total Expenditures	**$ 29,100**	**$ 437,496**	**$ 514,000**	**$ 629,321**	**$ 615,332**	**$ 615,332**	**20%**

SPECIAL REVENUE FUND

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

FAMILY DEPENDENCY TREATMENT COURT

Family Dependency Treatment Court is an intensive outpatient treatment program that combines substance abuse treatment, parenting classes, counseling, and accountability to maximize the success rate of participants in leading sober and fulfilled lives. The program works closely with DFACS to meet the best needs of children in families participating and is 90% grant funded with a 10% matching component.

Goal #1: Reduce drug and alcohol use in at least 85% and graduate at least 65% of active participants.

Goal #2: Reduce crime and substance abuse in the community by at least 70%.

Budget Highlights:

FY2018 budget reflects an increase in Travel Expense of $2,500, decrease in Postage of $200,decrease in Contracted Services of $11,092, increase in Misc. Expenses of $2,000, decrease in Supplies of $1,800, increase in Small Equipment Under $5,000 of $500, and a decrease in Special Events of $500.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$ -	$46,561	$99,000	$161,953
Expenditures	-	51,332	99,000	161,953
Other Sources and (Uses)	-	4,771	-	-
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	-	-	-	2	2	2
Part Time	-	-	1	1	1	1

FY2018 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
			Family Dependency Treatment Court				
Revenues							
Intergovernmental Grant	$ -	$ 46,561	$ 90,000	$ 143,367	$ 143,367	$ 143,367	
Fines, Fees & Forfietures	-	-	9,000	10,085	10,085	10,085	
Total Revenues	**-**	**46,561**	**99,000**	**153,452**	**153,452**	**153,452**	**55%**
Expenditures							
Personal Services	-	20,016	20,968	40,193	92,513	92,513	
Contracted Services	-	28,565	75,732	66,940	66,940	66,940	
Operating Services	-	2,751	2,300	2,500	2,500	2,500	
Total Expenditures	**-**	**51,332**	**99,000**	**109,633**	**161,953**	**161,953**	**64%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	-	4,771	-	-	-	-	
Transfer In (Out) to Date Fund	-	-	-	12,145	8,501	8,501	
Total Other Sources and (Uses)	**-**	**4,771**	**-**	**12,145**	**8,501**	**8,501**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ 55,964**	**$ -**	**$ -**	

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FY2018 Annual Budget
Special Revenue Funds - Family Dependency Treatment Court - 291
Budgeted Expenditures

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ -	$ 240	$ -	$ 29,612	$ 72,204	$ 72,204	
Part Time Salaries	-	17,640	19,440	-	-	-	
Total Salaries	**-**	**17,880**	**19,440**	**29,612**	**72,204**	**72,204**	**271%**
Benefits							
Group Insurance	-	96	-	6,244	12,211	12,211	
Retirement Contribution	-	4	-	1,610	1,610	1,610	
Social Security (FICA)	-	1,985	1,488	2,265	5,536	5,536	
Workers' Compensation	-	47	40	172	362	362	
Vision Insurance	-	1	-	57	126	126	
Dental Insurance	-	4	-	233	464	464	
Total Benefits	**-**	**2,136**	**1,528**	**10,581**	**20,309**	**20,309**	**1229%**
Total Personal Services	**-**	**20,016**	**20,968**	**40,193**	**92,513**	**92,513**	**341%**
Operating Expenditures							
Travel Expense	-	959	-	2,500	2,500	2,500	
Court Reporter	-	200	-	-	-	-	
Postage	-	-	200	-	-	-	
Contracted Services	-	22,349	75,532	64,440	64,440	64,440	
Drug Testing	-	5,058	-	-	-	-	
Miscellaneous	-	-	-	2,000	2,000	2,000	
Supplies	-	1,679	1,800	-	-	-	
Small Equip Under $5,000	-	1,072	-	500	500	500	
Special Events	-	-	500	-	-	-	
Total Operating Expenditures	**-**	**31,316**	**78,032**	**69,440**	**69,440**	**69,440**	**-11%**
Total Expenditures	**$ -**	**$ 51,332**	**$ 99,000**	**$ 109,633**	**$ 161,953**	**$ 161,953**	

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

SENIOR CENTER

This Special Revenue Fund is used to account for monies received and restricted for use at the Senior Center.

Goal #1: Increase participation in the Senior Center Nutrition Program by 10% in FY18.

Goal #2: Implement more programs within the Senior Center by surveying the County for popular suggestions.

Budget Highlights:

FY2018 budget reflects an increase in Telephone of $360, decrease in Postage of $250, decrease in Dues of $75, increase in Contracted Services of $11,027, decrease in Waste Disposal of $108, increase in Utilities of $842, increase in Gas of $610, decrease in Tires of $900, and decrease in Supplies of $106. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with a Vehicle Parts/Repair/Maintenance line for the Senior Center.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Total Revenues	$ -	$304,571	$306,219	$317,763
Expenditures	-	296,653	476,323	493,807
Other Sources and (Uses)	-	89,654	170,104	176,044
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	97,572	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	-	5	5	5	5	5
Part Time	-	1	1	1	1	1

FY2018 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
				Senior Center			
Revenues							
Federal/State Grants	$ -	$ 144,001	$ 227,609	$ 264,407	$ 264,407	$ 264,407	
Client Contributions	-	-	8,407	8,500	8,500	8,500	
Other	-	160,570	70,203	44,856	44,856	44,856	
Total Revenues		**304,571**	**306,219**	**317,763**	**317,763**	**317,763**	**4%**
Expenditures							
Personal Services	-	200,253	245,619	247,592	251,703	251,703	
Contracted Services	-	65,550	201,586	212,613	212,613	212,613	
Operating Services	-	30,850	29,118	29,491	29,491	29,491	
Total Expenditures	**-**	**296,653**	**476,323**	**489,696**	**493,807**	**493,807**	**4%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	-	89,654	78,104	146,573	101,044	101,044	
Fund Balance Forward	-	-	92,000	25,360	75,000	75,000	
Total Other Sources and (Uses)	**-**	**89,654**	**170,104**	**171,933**	**176,044**	**176,044**	**3%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ 97,572**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2018 Annual Budget
Special Revenue Funds - Senior Center - 262
Budgeted Expenditures

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ -	$ 134,502	$ 159,876	$ 163,384	$ 168,257	$ 168,257	
Part Time Salaries	-	12,149	12,530	12,530	12,530	12,530	
Total Salaries	**-**	**146,651**	**172,406**	**175,914**	**180,787**	**180,787**	**5%**
Benefits							
Group Insurance	-	37,614	45,219	47,443	46,389	46,389	
Retirement Contribution	-	910	8,787	8,415	8,415	8,415	
Social Security (FICA)	-	10,290	12,264	13,458	13,862	13,862	
Workers' Compensation	-	3,718	5,929	1,021	909	909	
Vision Insurance	-	148	127	189	189	189	
Dental Insurance	-	921	887	1,152	1,152	1,152	
Total Benefits	**-**	**53,602**	**73,213**	**71,678**	**70,916**	**70,916**	**-3%**
Total Personal Services	**-**	**200,253**	**245,619**	**247,592**	**251,703**	**251,703**	**2%**
Operating Expenditures							
Telephone	-	354	-	360	360	360	
Advertising	-	241	150	150	150	150	
Travel Expense	-	628	3,000	3,000	3,000	3,000	
Parts/Repair/Maint	-	1,617	1,500	1,500	1,500	-	
Vehicle Parts/Repairs/Maint	-	-	-	-	-	1,500	
Postage	-	159	250	-	-	-	
Dues	-	679	750	675	675	675	
Contracted Services	-	65,550	201,586	212,613	212,613	212,613	
Waste Disposal	-	805	758	650	650	650	
Bank Fee	-	12	-	-	-	-	
Utilities	-	16,391	12,710	13,552	13,552	13,552	
Gas/Oil	-	5,149	5,300	5,910	5,910	5,910	
Tires/Tubes	-	806	1,700	800	800	800	
Supplies	-	3,130	3,000	2,894	2,894	2,894	
Small Equipment under $5,000	-	879	-	-	-	-	
Total Operating Expenditures	**-**	**96,400**	**230,704**	**242,104**	**242,104**	**242,104**	**5%**
Total Expenditures	**$ -**	**$ 296,653**	**$ 476,323**	**$ 489,696**	**$ 493,807**	**$ 493,807**	**4%**

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

CONFISCATED ASSETS

Historically, this fund has recorded Mountain NCIS Task Force activities. The Mountain NCIS Task Force was disbanded during Fiscal Year 2016. Moving forward this fund will be used to account for cash received either from a cash confiscation, or sale of assets, acquired from drug raids.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$96,417	$6,559	$ -	$ -
Expenditures	196,945	1,040	-	-
Other Sources and (Uses)	2,390	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(98,138)	$5,519	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	3	-	-	-	-	-

FY2018 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
				Confiscated Assets			
Revenues							
Intergovernmental	$ 25,416	$ -	$ -	$ -	$ -	$ -	
Forfeitures	71,001	-	-	-	-	-	
Total Revenues	**96,417**	**-**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Personal Services	26,701	-	-	-	-	-	
Contracted Services	6,253	975	-	-	-	-	
Supplies	15,680	65	-	-	-	-	
Debt Service	148,311	-	-	-	-	-	
Total Expenditures	**196,945**	**1,040**	**-**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)							
Transfers In General Fund	2,390	-	-	-	-	-	
Total Other Sources and (Uses)	**2,390**	**-**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (98,138)**	**$ (1,040)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

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FY2018 Annual Budget
Special Revenue Funds - Confiscated Assets - 225
Budgeted Expenditures

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 24,295	$ -	$ -	$ -	$ -	$ -	
Total Salaries	**24,295**	**-**	**-**	**-**	**-**	**-**	**0%**
Benefits							
Group Insurance	1,826	-	-	-	-	-	
Retirement Contribution	(910)	-	-	-	-	-	
Social Security (FICA)	1,252	-	-	-	-	-	
Workers' Compensation	154	-	-	-	-	-	
Vision Insurance	17	-	-	-	-	-	
Dental Insurance	67	-	-	-	-	-	
Total Benefits	**2,406**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Personal Services	**26,701**	**-**	**-**	**-**	**-**	**-**	**0%**
Operating Expenditures							
Telephone	3,681	-	-	-	-	-	
Parts/Repair/Maint	1,392	-	-	-	-	-	
Postage	10	-	-	-	-	-	
Conference & Training	1,170	975	-	-	-	-	
Utilities	3,676	-	-	-	-	-	
Supplies	8,905	-	-	-	-	-	
Small Equipment Under $5,000	3,099	-	-	-	-	-	
Miscellaneous	-	65	-	-	-	-	
Total Operating Expenditures	**21,933**	**1,040**	**-**	**-**	**-**	**-**	**0%**
Debt Service							
Payment To Other Agencies	148,311	-	-	-	-	-	
Total Debt Service	**148,311**	**-**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 196,945**	**$ 1,040**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Capital Improvements Fund

A fund to account for financial resources set aside for the acquisition or construction of major capital facilities.

CAPITAL IMPROVEMENTS FUND

Budget Overview

The Habersham County Capital Improvements Fund is used to account for general purpose long-term projects financed from various revenue sources.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$ -	$ -	$ -	$ -
Expenditures	38,994,471	378,546	443,950	368,382
Other Sources and (Uses)	38,994,472	378,546	443,950	368,382
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$1	$ -	$ -	$ -

FY2018 Annual Budget
Capital Improvements Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Total Revenues		**-**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Capital Outlay	40,443,395	378,546	443,950	-	-	368,382	
Total Expenditures	**40,443,395**	**378,546**	**443,950**	**-**	**-**	**368,382**	**-17%**
Other Sources and (Uses)							
Transfers In - General Fund	417,625	378,546	443,950	-	-	368,382	
Proceeds from Contracts Payable	40,025,738	-	-	-	-	-	
Miscellaneous	31	-	-	-	-	-	
Total Other Sources and (Uses)	**40,443,394**	**378,546**	**443,950**	**-**	**-**	**368,382**	**-17%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2018 Annual Budget
Capital Improvements Fund
Budgeted Expenditures

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Countywide							
Land Acquisition	$ 55,000	$ -	$ -	$ -	$ -	$ -	
Capital Lease	-	-	-	-	-	-	
Transfer to Debt Service Fund	1,448,891	-	-	-	-	-	
Total Countywide	$ 1,503,891	$ -	$ -	$ -	$ -	$ -	0%
Facilities Management							
Capital Expenditure	$ 140,925	$ 46,170	$ 157,000	$ -	$ -	$ 131,000	
Capital Lease	-	-	-	-	-	-	
Total Facilities Management	$ 140,925	$ 46,170	$ 157,000	$ -	$ -	$ 131,000	-17%
Information Technology							
Capital Expenditure	$ -	$ -	$ 22,000	$ -	$ -	$ 60,000	
Total Information Techonology	$ -	$ -	$ 22,000	$ -	$ -	$ 60,000	173%
Fleet							
Equipment/Machinery	$ 27,267	$ -	$ -	$ -	$ -	$ -	
Total Fleet	$ 27,267	$ -	$ -	$ -	$ -	$ -	0%
Public Defender							
Capital Expenditure	$ 11,500	$ 4,120	$ -	$ -	$ -	$ -	
Building Renovation	4,438	161,445	-	-	-	-	
Total Public Defender	$ 15,938	$ 165,565	$ -	$ -	$ -	$ -	0%
Sheriff							
Equipment under $5,000	$ -	$ -	$ -	$ -	$ -	$ 13,000	
Capital Expenditure	-	-	-	-	-	17,382	
Vehicles	61,297	55,887	97,500	-	-	37,500	
Total Sheriff	$ 61,297	$ 55,887	$ 97,500	$ -	$ -	$ 67,882	-30%
Jail							
Equipment under $5,000	$ -	$ -	$ -	$ -	$ -	$ 12,000	
Vehicles	-	-	-	-	-	25,000	
Building Renovation	-	14,713	-	-	-	-	
Total Jail	$ -	$ 14,713	$ -	$ -	$ -	$ 37,000	0%
Animal Control							
Capital Expenditure	$ -	$ -	$ 10,000	$ -	$ -	$ -	
Total Animal Control	$ -	$ -	$ 10,000	$ -	$ -	$ -	0%
E-911							
Capital Expenditure	$ -	$ -	$ -	$ -	$ -	$ 45,000	
Total Animal Control	$ -	$ -	$ -	$ -	$ -	$ 45,000	0%
Building Department							
Mapping & GIS	$ 50,000	$ 17,210	$ -	$ -	$ -	$ -	
Vehicles	-	-	25,000	-	-	-	
Capital Expenditures	-	-	8,200	-	-	17,500	
Total Building Department	$ 50,000	$ 17,210	$ 33,200	$ -	$ -	$ 17,500	-47%

FY2018 Annual Budget
Capital Improvements Fund - continued
Budgeted Expenditures

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Airport							
Capital Expenditures	$ -	$ 29,447	$ -	$ -	$ -	$ -	
Total Airport	$ -	$ 29,447	$ -	$ -	$ -	$ -	0%
Hospital							
Capital Outlay	$ 36,332,500	$ -	$ -	$ -	$ -	$ -	
Contracts	2,244,347	-	-	-	-	-	
Total Mental Health	$ 38,576,847	$ -	$ -	$ -	$ -	$ -	0%
Recreation Department							
Capital Expenditures	$ -	$ 934	$ 51,000	$ -	$ -	$ 10,000	
Equipment/Machinery	59,280	38,152	73,250	-	-	-	
Capital Leases	-	-	-	-	-	-	
Total Recreation Department	$ 59,280	$ 39,086	$ 124,250	$ -	$ -	$ 10,000	-92%
Development Authority							
Building Renovation	$ 7,950	$ 10,468	$ -	$ -	$ -	$ -	
Economic Development	$ 7,950	$ 10,468	$ -	$ -	$ -	$ -	0%
Total Capital Improvements	**$ 40,443,395**	**$ 378,546**	**$ 443,950**	**$ -**	**$ -**	**$ 368,382**	

Five Year Capital Improvements Plan

Fiscal Years 2018 – 2022.

Habersham County, GA
Five Year Capital Improvements Plan for Fiscal Years 2018-2022

The Habersham County Capital Improvement Program represents a five-year schedule of capital improvements designed to facilitate the provision of services by all branches of County government. The estimated equipment and project amounts have been adjusted for inflation.

Department/Category	Financial Summary									
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	Grant	CIP	Landfill
Airport	$ 1,220,949	$ 677,699	$ 103,500	$ 232,250	$ 100,000	$ 107,500	$ 677,699	$ -	$ -	$ -
Animal Care & Control	25,000	-	25,000	-	-	-	-	-	-	-
Facility Maintenance	712,420	131,000	144,220	184,200	156,000	97,000	-	-	131,000	-
County Commission & Manager	22,500	-	-	-	22,500	-	-	-	-	-
County Sheriff	725,494	288,112	217,382	200,000	20,000	-	183,230	-	104,882	-
District Attorney	24,500	-	24,500	-	-	-	-	-	-	-
Economic Development	1,750,000	250,000	1,000,000	500,000	-	-	250,000	-	-	-
EMA and E-911	467,000	45,000	257,000	45,000	75,000	45,000	-	-	45,000	-
Emergency Medical Services	907,677	142,656	142,656	197,656	203,509	221,200	142,656	-	-	-
Extension Services	-	-	-	-	-	-	-	-	-	-
Fire Department	798,000	68,000	65,000	585,000	80,000	-	68,000	-	-	-
Information Technology	148,000	60,000	88,000	-	-	-	-	-	60,000	-
Planning & Development	62,500	17,500	22,500	22,500	-	-	-	-	17,500	-
Public Facilities	-	-	-	-	-	-	-	-	-	-
Recreation	194,700	10,000	93,700	91,000	-	-	-	-	10,000	-
Road Department - Public Roads	11,116,899	1,442,710	1,977,689	1,863,000	1,955,000	3,878,500	792,710	650,000	-	-
Road Depart - Vehicles & Equip	1,591,572	112,080	327,081	384,081	377,331	391,000	112,080	-	-	-
Solid Waste Management	4,540,679	134,764	604,764	1,930,514	1,823,337	47,300	-	-		134,764
Tax Assessor	30,000	-	-	-	30,000	-	-	-	-	-
TOTAL	**$ 24,337,890**	**$ 3,379,521**	**$ 5,092,992**	**$ 6,235,201**	**$ 4,842,677**	**$ 4,787,500**	**$ 2,226,375**	**$ 650,000**	**$ 368,382**	**$ 134,764**

Airport

Project Management: **Public Works Director**
Service Type: **Transportation**
Funding Source: **State (GDOT) Grants, Federal (FAA), Fund 326 - SPLOST VI**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Phase II	88,956	88,956	-	-	-	-	88,956	-
Phase III	273,000	273,000	-	-	-	-	273,000	-
Partial Parallel Taxiway Construction (Phase 4: Grading/Drainage/Paving/Lighting (From ext. apron connector to Runway 24 End))	53,600	53,600	-	-	-	-	53,600	-
Terminal Building (Design, Quality Assurance, Public, &	262,143	262,143	-	-	-	-	262,143	-
Runway 6/24 Approach Obstruction Survey	2,500	-	2,500	-	-	-	-	-
Obstruction Clearing Easements - Runway 6	31,000	-	31,000	-	-	-	-	-
Land Acquistion for W. Hanger Area	70,000	-	70,000	-	-	-	-	-
Obstruction Clearing Easements - Runway 24	34,750	-	-	34,750	-	-	-	-
Construct Replacement Hanger Area	197,500	-	-	197,500	-	-	-	-
Construct West Hanger Area	100,000	-	-	-	100,000	-	-	-
Land / Easement Acquisition for Precision Approach	45,000	-	-	-	-	45,000	-	-
Approach Lighting (MALSF), GCO	62,500	-	-	-	-	62,500	-	-
TOTAL	$ 1,220,949	$ 677,699	$ 103,500	$ 232,250	$ 100,000	$ 107,500	$ 677,699	$ -

Note:

Animal Control

Project Management: Animal Control Director
Service Type: Public Safety
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Replacement Truck	$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 25,000**	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Facility Maintenance

Project Management: Facility Maintenance Director
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Replace Ceiling/Upgrade Lights DFACS	45,000	45,000	-	-	-	-	-	45,000
Replace Flat Roof Aquatic Center	86,000	86,000	-	-	-	-	-	86,000
Replace HVAC Senior Center	36,000	-	36,000	-	-	-	-	-
Replace Roof Public Defender	32,000	-	32,000	-	-	-	-	-
Replace HVAC Agriculture Building	18,000	-	18,000	-	-	-	-	-
Pave Parking Lots Station #13, #9, #14	58,220	-	58,220	-	-	-		-
Replace Roof, sofit & gutters-AVITA	80,000	-	-	80,000	-	-	-	-
Replace Flooring Health Department	53,200	-	-	53,200	-	-	-	-
Replace HVAC DFACS	26,000	-	-	26,000	-	-	-	-
Ford F-150 4x4 Crew Cab Truck	25,000	-	-	25,000	-	-	-	-
Upgrade to LED lighting AVITA, Senior Center, Health Department	72,000	-	-	-	72,000	-	-	-
Replace Flooring Senior Center	38,000	-			38,000	-	-	-
Ford F-150 4x4 Extended Cab Truck	25,000	-	-	-	25,000	-	-	-
Replace Locker Room HVAC Aquatic Ctr	21,000	-	-	-	21,000	-		
Replace Flooring Library	61,000	-	-	-	-	61,000	-	-
Replace Roof Agriculture Building	36,000	-	-	-	-	36,000	-	-
TOTAL	**$ 712,420**	**$ 131,000**	**$ 144,220**	**$ 184,200**	**$ 156,000**	**$ 97,000**	**$ -**	**$ 131,000**

County Commission & County Manager's Office

Project Management: County Manager
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Replace Vehicle (County Manager)	$ 22,500	$ -	$ -	$ -	$ 22,500	$ -	$ -	$ -
TOTAL	**$ 22,500**	**$ -**	**$ -**	**$ -**	**$ 22,500**	**$ -**	**$ -**	**$ -**

County Sheriff

Project Management: **Sheriff's Office**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements Fund/SPLOST VI**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
2 Patrol Vehicles	225,000	75,000	75,000	75,000	-	-	75,000	-
1 Patrol Vehicles	187,500	37,500	75,000	75,000	-	-	-	37,500
10 Laptop Computers Panasonic Toughbooks	13,000	13,000	-	-	-	-	-	13,000
10 Car Cameras Watchguard 4RE	170,000	50,000	50,000	50,000	20,000	-	50,000	-
30 SSI mobile u	58,230	58,230	-	-	-	-	58,230	-
Mobile LPR (2) License Plate Reader	34,764	17,382	17,382	-	-	-	-	17,382
Detention - Puncture Proof Vests (20)	12,000	12,000	-	-	-	-	-	12,000
Detntion Jail Vehicle	25,000	25,000	-	-	-	-	-	25,000
TOTAL	**$ 725,494**	**$ 288,112**	**$ 217,382**	**$ 200,000**	**$ 20,000**	**$ -**	**$ 183,230**	**$ 104,882**

Notes:
Sheriff CIP
We need to add $500 per vehicle for the purchase of Watchguard camera system, the current one is being discontinued and will soon no longer be serviced by Watchguard.
We need to upgrade ten laptop computers, Panasonic Toughbook CF-54 at a cost of $1300.00 each
We need to upgrade ten Watchguard camera systems, 4RE, to replace outdated units which are no longer able to be repaired and will soon no longer be serviced by Watchguard.
We need to install thirty mobile units in patrol vehicles so reports, citations, accident reports, etc. can be compiled and completed in car.

Detention CIP
Puncture proof vest for the Detention Officers for safety to officers. Each vest is $600.00 and a total of 20 are needed.
Replacement of Detention transport vehicle.

District Attorney

Project Management: Chief Investigator
Service Type: Judicial
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Replace Vehicle	$ 24,500	$ -	$ 24,500	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 24,500**	**$ -**	**$ 24,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Economic Development

Project Management: Planning & Development Director, Habersham Co. Development Authority, County Manager
Service Type: General Government
Funding Source: SPLOST VI

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Industrial Park Improvement	$ 1,750,000	$ 250,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 250,000	$ -
TOTAL	$ 1,750,000	$ 250,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 250,000	$ -

Emergency Communications (E-911)

Project Management: E-911 Director
Service Type: Public Safety
Funding Source: Fund 215 - Emergency Communications Fund/SPLOST VI

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Telephone System Replacement	$ 225,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ -	$ 45,000
Radio Frequencies	102,000	-	102,000	-	-	-	-	-
Dispatch Consoles	80,000	-	80,000	-	-	-	-	-
Flooring	30,000	-	30,000	-	-	-	-	-
Replace Vehicle	30,000	-	-	-	30,000	-		
TOTAL	$ 467,000	$ 45,000	$ 257,000	$ 45,000	$ 75,000	$ 45,000	$ -	$ 45,000

Note:
$30,000 added to FY21 to replace EMA vehicle. In FY21 the EMA vehicle will be seven (7) years old.

Emergency Medical Services (EMS)

Project Management: EMS Chief
Service Type: Public Safety
Funding Source: Fund 350 - Capital Improvements/SPLOST VI

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Replace ambulances (one per year)	$ 690,000	$ 100,000	$ 100,000	$155,000	$ 160,000	$ 175,000	$ 100,000	$ -
Cardiac Monitor/Defibrillator	185,384	36,414	36,414	$36,414	37,142	39,000	36,414	-
Stretcher	32,293	6,242	6,242	$6,242	6,367	7,200	6,242	-
TOTAL	$ 907,677	$ 142,656	$ 142,656	$ 197,656	$ 203,509	$ 221,200	$ 142,656	$ -

Extension Services

Project Management: Extension Services
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Vehicle - Minibus	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

We are hopeful to replace our 1992 Ford Econoline van with a new minibus. Our minibus is also somewhat dated, as it is a 2003 model. Reliability and safety have become an issue moving forward. On many trips our sign up exceeds the capacity of both of these vehicles. Your assistance is greatly appreciated.

Fire Department

Project Management: Fire Chief
Service Type: Public Safety
Funding Source: Fund 350 - Capital Improvements/SPLOST VI

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
General & Personal Protection Equipment Replacement	$ 120,000	$ 30,000	$ 25,000	$ 25,000	$ 40,000	$ -	$ 30,000	$ -
Replace Vehicles	118,000	38,000	40,000	-	40,000	-	38,000	-
Replace Pumper Truck	360,000		-	360,000	-	-	-	-
Replacement Tanker (used)	200,000	-	-	200,000	-	-	-	-
Turnerville Station	-	-	-	-	-	-	-	-
TOTAL	$ 798,000	$ 68,000	$ 65,000	$ 585,000	$ 80,000	$ -	$ 68,000	$ -

Notes:
PPE Replacement: To replace personal protective equipment for firefighters and the outfitting of new personnel. In the last 12 months we have hired 5 full-time firefighters and approximately 10 volunteers with no means of outfitting them with gear.

Information Technology

Project Management: IT Director
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Network Audit	**$ 10,000**	$ 10,000	$ -	$ -	$ -	$ -	$ -	**$ 10,000**
Netsite Monitoring Upgrade	**10,000**	10,000	-	-	-	-	-	**10,000**
SAN Failover/DR	**20,000**	20,000	-	-	-	-	-	**20,000**
Server Replacement	**20,000**	20,000	-	-	-	-	-	**20,000**
Security Camera Installation All Rec Dept	**50,000**	-	50,000	-	-	-	-	-
4x4 SUV used	**17,000**	-	17,000	-	-	-	-	-
Closed Fiber Network to County Offices	**21,000**	-	21,000	-	-	-	-	-
TOTAL	**$ 148,000**	**$ 60,000**	**$ 88,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**

Netsight Network Management Tool - A single pane of glass management system that provides wired/wireless visibility and contorl of network equipment
SAN Failover/DR - A comprehensive backup and disaster recovery tool that will provide offsite backups of our mission critical data. This solution will consist of hardwa software, and services to compliment our existing backup strategy.
Server Replacement - To replace aging servers in our environment.
Network Auidt - Contracted services for a thorough review and audit of our existing network.

Planning & Development

Project Management: Planning & Development Director
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Update County GIS Maps (Enterprise System 1/2 cost to County, 1/2 cost to cities)	$ 17,500	$ 17,500	$ -	$ -	$ -	$ -	$ -	$ 17,500
Replacement Vehicles	45,000	-	22,500	22,500	-	-	-	-
TOTAL	$ 62,500	$ 17,500	$ 22,500	$ 22,500	$ -	$ -	$ -	$ 17,500

Public Facilities

Project Management: County Manager
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
New Administrative Facilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Recreation

Project Management: **Recreation Director**
Service Type: **Recreation**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Portable Mounds for 4 Ballfields	5,200	-	5,200	-	-	-	-	-
Colorado 6 Timing Console w/ Infinity Starter	5,300	-	5,300	-	-	-	-	-
Competition Swim Touch Pads	5,700	-	5,700				-	-
A/B Flooring	17,500	-	17,500	-	-	-	-	-
Camera System	10,000	10,000	-	-	-	-	-	10,000
Equipment Shed	8,000		8,000	-	-		-	-
Utility Tractor	25,000	-	25,000	-	-	-	-	-
Pool Pump - Rec Pool	12,000	-	12,000	-	-	-	-	-
Pool Pump - Lap Pool	15,000	-	15,000	-	-	-	-	-
Vehicle	20,000	-	-	20,000	-	-	-	-
Competition Tumbling Routine Spring Floor	15,000	-	-	15,000	-	-	-	-
Uneven Bars	6,000	-	-	6,000	-	-	-	-
Carpet	50,000	-	-	50,000	-	-	-	-
TOTAL	$ 194,700	$ 10,000	$ 93,700	$ 91,000	$ -	$ -	$ -	$ 10,000

Notes:
A/B Flooring - Replace meeting rooms with laminate flooring instead of carpet
Camera System - Secure inside and outside of Aquatic Center
Equipment Shed - Maintenance needs extra storage for equipment

Road Department - Public Roads

Project Management: County Engineer, Public Works Director
Service Type: Transportation
Funding Source: Fund 350 - Capital Improvements/SPLOST VI

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	Grant
Asphalt Resurfacing	$ 6,000,000	$ 1,000,000	$ 1,100,000	$ 1,200,000	$ 1,300,000	$ 1,400,000	$ 350,000	$ 650,000
Pavement Preservation	500,000	100,000	100,000	100,000	100,000	100,000	100,000	-
Bridge Maintenance	1,000,000	150,000	175,000	200,000	225,000	250,000	150,000	-
Off System Safety	73,632	73,632	-	-	-	-	73,632	
Bridge Updates & Replacements								
Coon Creek	350,517	119,078	231,439	-	-	-	119,078	-
West Glade Creek Road Bridge/ Box Culvert	701,250	-	371,250	-	330,000	-	-	-
Tugalo Short Cut Rd.Bridge/ Box Culvert	363,000	-	-	363,000	-	-	-	-
Old Gainesville Hwy Bridge	2,128,500	-	-	-	-	2,128,500	-	-
TOTAL	$ 11,116,899	$ 1,442,710	$ 1,977,689	$ 1,863,000	$ 1,955,000	$ 3,878,500	$ 792,710	$ 650,000

Road Department - Vehicles & Equipment

Project Management: County Engineer, Public Works Director
Service Type: Transportation
Funding Source: Fund 350 - Capital Improvements/SPLOST VI

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Snow Plows	$ 39,000	$ 9,000	$ 15,000	$ -	$ 15,000	$ -	$ 9,000	$ -
1/2 Ton Pick-Up 4x4 (USED)	30,000	15,000	15,000	-	-	-	15,000	-
Chipper Truck	15,000	15,000	-	-	-	-	15,000	-
Tailgate Spreader	16,000	8,000	8,000	-	-	-	8,000	-
Gradall Excavator 152 Discovery	281,572	55,080	55,081	55,081	116,331	-	55,080	-
Jetter (Used)	10,000	10,000	-	-	-	-	10,000	-
3/4 Ton Pick-Up 4x4	80,000	-	40,000	-	40,000	-	-	-
6 Wheel Dump Truck - (Used)	130,000	-	65,000	-	-	65,000	-	-
10 Wheel Dump Truck	115,000	-	115,000	-	-	-	-	-
Ditch Bank Mowers	18,000	-	9,000	9,000	-	-	-	-
Tail Behind Bush Hog	10,000	-	5,000	5,000	-	-	-	-
Motor Grader	275,000	-	-	275,000	-	-	-	-
Chipper	40,000	-	-	40,000	-	-	-	-
Mowing Tractor	140,000	-	-	-	70,000	70,000	-	-
Tractor w/ Boom Mower	136,000	-	-	-	136,000	-	-	-
Backhoe	95,000	-	-	-	-	95,000	-	-
Spreader Truck	161,000	-	-	-	-	161,000	-	-
TOTAL	$ 1,591,572	$ 112,080	$ 327,081	$ 384,081	$ 377,331	$ 391,000	$ 112,080	$ -

Solid Waste Management

Project Management: County Engineer, Public Works Director
Service Type: Solid Waste
Funding Source: Fund 540 - Landfill Enterprise Fund / SPLOST VI

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	Landfill
Storm Water Mgmt Improvements	30,000	10,000	10,000	10,000	-	-	-	10,000
Compactor	741,879	124,764	124,764	124,764	367,587	-	-	124,764
Water Truck (RD Truck w/ New Tank)	20,000	-	20,000	-	-	-	-	-
Cell Five Construction	3,311,500	-	200,000	1,655,750	1,455,750	-	-	-
Pond Construction	250,000	-	250,000	-	-	-	-	-
Treatment Plant Membranes	70,000	-	-	70,000	-	-	-	-
Rebuild Compactor Wheels	35,000	-	-	35,000	-	-	-	-
Vehicle Replacement	35,000	-	-	35,000	-	-	-	-
New Scales	47,300	-	-	-	-	47,300	-	-
TOTAL	$ 4,540,679	$ 134,764	$ 604,764	$ 1,930,514	$ 1,823,337	$ 47,300	$ -	$ 134,764

Tax Assessor

Project Management: Chief Tax Appraiser
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY18	FY19	FY20	FY21	FY22	SPLOST VI	CIP
Replacement Vehicle	$ 30,000	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -
TOTAL	$ 30,000	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -



HABERSHAM COUNTY

GEORGIA | Est. 1818

Hospital Debt Service

The Hospital Debt Service fund of Habersham County is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

DEBT SERVICE FUNDS

Budget Overview

HOSPITAL DEBT SERVICE FUND

This fund is used to account for payments made towards debts related to Habersham County Medical Center.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$668,458	$644,225	$846,400	$1,095,683
Expenditures	749,260	1,621,519	2,490,105	2,587,046
Other Sources and (Uses)	1,712,027	2,121,440	1,643,705	1,491,363
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	$1,631,225	$1,144,147	$ -	$ -

FY2018 Annual Budget
Hospital Debt Service Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues							
Taxes	$ 649,386	$ 644,225	$ 643,000	$ 1,095,683	$ 1,095,683	$ 1,095,683	
Other Revenue	19,072	-	203,400	-	-	-	
Total Revenues	668,458	644,225	846,400	1,095,683	1,095,683	1,095,683	**29%**
Expenditures							
Fees	-	4,258	-	3,500	3,500	3,500	
Interest	749,260	1,617,261	1,630,105	1,612,156	1,612,156	1,612,156	
Principal	-	-	860,000	971,390	971,390	971,390	
Total Expenditures	**749,260**	**1,621,519**	**2,490,105**	**2,587,046**	**2,587,046**	**2,587,046**	**4%**
Other Sources and (Uses)							
Transfer In (Out) SPLOST	263,136	1,121,440	1,133,000	1,153,239	1,153,239	1,153,239	
Transfer from Capital Improvements	1,448,891	-	-	-	-	-	
Reserve for Fund Balance	-	-	-	-	-	-	
Proceeds From Contracts		1,000,000					
Appropriated Fund Balance	-	-	510,705	338,124	338,124	338,124	
Total Other Sources and (Uses)	1,712,027	2,121,440	1,643,705	1,491,363	1,491,363	1,491,363	**-9%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 1,631,225**	**$ 1,144,147**	**$ -**	**$ -**	**$ -**	**$ -**	



HABERSHAM COUNTY

GEORGIA | Est. 1818

Enterprise Funds

Funds established to account for any activity for which a fee is charged to external users for goods or services.

ENTERPRISE FUNDS

Department Budget Overview

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

LANDFILL FUND

This fund is used to account for activities related to the disposal of residential and commercial solid waste at the County's Landfill.

Goals #1: Conduct a survey of nearby landfill rates and adjust landfill fees accordingly.

Goals #2: Increase safety and security of scale house by making necessary improvements.

Budget Highlights:

FY2018 budget reflects an increase in Overtime of $2,000, decrease in Telephone of $800, decrease in Vehicle Parts/Repair/Maintenance of $5,000, increase in Dues of $10, increase in Contracted Services of $200, increase in Engineering Fees of $75,000, decrease in Leachate Treatment of $10,000, decrease in Materials of $10,000, decrease in Gas/Oil of $3,000, increase in Tire/Tubes of $1,000, decrease in Supplies of $1,000, increase in Small Equipment under $5,000 of $1,500, decrease in Borrow Area of $7,000, decrease in Capital Expenditures of $40,000, increase in Capital Lease of $124,765. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with Vehicle Parts/Repair/Maintenance and Non-Vehicle Parts/Repair/Maintenance for the Landfill Fund.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$1,017,971	$1,019,213	$975,000	$1,014,000
Expenses	1,109,698	1,445,191	1,024,240	1,148,262
Other Sources and (Uses)	(19,276)	230,618	49,240	134,262
Change in Net Position	$(111,003)	$(195,360)	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	7	7	7	7	7	7
Part Time	3	3	3	3	3	3

FY2018 Annual Budget
Enterprise Fund - Landfill
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues							
Charges For Sales and Services	$ 929,407	$ 982,270	$ 960,000	$ 999,000	$ 999,000	$ 999,000	
Intergovernmental Revenue	74,961	-	-	-	-	-	
Interest	13,603	36,714	15,000	15,000	15,000	15,000	
Miscellaneous	-	228	-	-	-	-	
Total Revenues	**1,017,971**	**1,019,213**	**975,000**	**1,014,000**	**1,014,000**	**1,014,000**	**4%**
Expenses							
Cost Of Sales And Services	413,054	721,915	559,230	607,140	607,140	607,140	
Personal Services	311,619	345,689	347,331	341,173	345,678	345,678	
Depreciation	382,592	371,605	-	-	-	-	
Capital Outlay	-	-	57,000	10,000	10,000	10,000	
Debt Service	2,433	5,981	60,679	185,444	185,444	185,444	
Total Expenses	**1,109,698**	**1,445,191**	**1,024,240**	**1,143,757**	**1,148,262**	**1,148,262**	**12%**
Other Sources and (Uses)							
Proceeds from Sale of Assets	(24,012)	(21,382)	-	-	-	-	
Transfer of Capital Assets from General Fund	4,736	-	-	-	-	-	
Transfer In (Out) General Fund	-	-	-	-	-	-	
Transer in SPLOST VI		252,000					
Fund Balance Forward	-	-	-	-	-	-	
Net Position	-	-	49,240	129,757	134,262	134,262	
Total Other Sources and (Uses)	**(19,276)**	**230,618**	**49,240**	**129,757**	**134,262**	**134,262**	**173%**
Change in Net Position	**$ (111,003)**	**$ (195,360)**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2018 Annual Budget
Enterprise Fund - Landfill
Budgeted Expenditures

Expenses	FY15	FY16	Original FY17	Requested FY18	Recommended FY18	Approved FY18	% Change
Salaries							
Regular Salaries	$ 192,744	$ 209,020	$ 209,375	$ 215,807	$ 222,245	$ 222,245	
Part Time Salaries	28,616	29,911	33,929	30,000	30,000	30,000	
Overtime	9,042	11,085	10,000	12,000	12,000	12,000	
Total Salaries	**230,402**	**250,016**	**253,304**	**257,807**	**264,245**	**264,245**	**4%**
Benefits							
Group Insurance	31,933	36,394	39,625	36,277	35,471	35,471	
Retirement Contribution	10,982	13,837	12,155	11,370	11,370	11,370	
Social Security (FICA)	17,011	19,726	16,018	18,804	19,337	19,337	
Workers' Compensation	19,772	23,972	24,522	15,142	13,482	13,482	
Vision Insurance	334	386	378	378	378	378	
Dental Insurance	1,185	1,358	1,329	1,395	1,395	1,395	
Total Benefits	**81,217**	**95,673**	**94,027**	**83,366**	**81,433**	**81,433**	**-13%**
Total Personal Services	**311,619**	**345,689**	**347,331**	**341,173**	**345,678**	**345,678**	**0%**
Operating Expenses							
Telephone	1,198	1,742	2,000	1,200	1,200	1,200	
Advertising	348	661	200	200	200	200	
Travel Expense	-	36	2,000	2,000	2,000	2,000	
Parts/Repair/Maint	61,769	74,423	100,000	95,000	95,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	61,750	
Postage	204	236	300	300	300	300	
Conference & Training	600	2,243	3,200	3,200	3,200	3,200	
Dues	400	842	430	440	440	440	
Non Vehicle Parts/Repair/Maint	-	-	-	-	-	33,250	
Contracted Services	6,281	6,905	10,000	10,200	10,200	10,200	
Engineering Fees	58,733	60,631	85,000	160,000	160,000	160,000	
Mandated Testing	35,632	30,516	45,000	45,000	45,000	45,000	
Leachate Treatment	30,489	36,091	50,000	40,000	40,000	40,000	
Bank Fees	4,781	2,501	4,700	4,700	4,700	4,700	
Uniforms	4,441	4,417	4,400	4,400	4,400	4,400	
Materials	1,660	10,179	30,000	20,000	20,000	20,000	
Utilities	18,027	18,821	18,000	18,000	18,000	18,000	
Gas/Oil	47,446	35,315	48,000	45,000	45,000	45,000	
Tires/Tubes	1,919	1,268	5,500	6,500	6,500	6,500	
Supplies	1,823	1,223	4,000	3,000	3,000	3,000	
Small Equipment Under $5,000	-	152	3,500	5,000	5,000	5,000	
Mandated State Payments	13,118	14,731	18,000	18,000	18,000	18,000	
Post Closure Cost	124,185	418,983	125,000	125,000	125,000	125,000	
Borrow Area	-	-	7,000	-	-	-	
Depreciation & Amortization	382,592	371,605	-	-	-	-	
Total Operating Expenses	**795,646**	**1,093,521**	**566,230**	**607,140**	**607,140**	**607,140**	**7%**
Capital Outlay							
Capital Expenditures	-	-	50,000	10,000	10,000	10,000	
Total Capital Outlay	**-**	**-**	**50,000**	**10,000**	**10,000**	**10,000**	**-80%**
Debt Service							
Capital Lease	2,433	5,981	60,679	185,444	185,444	185,444	
Total Debt Service	**2,433**	**5,981**	**60,679**	**185,444**	**185,444**	**185,444**	**206%**
Total Expenses	**$ 1,109,698**	**$ 1,445,191**	**$ 1,024,240**	**$ 1,143,757**	**$ 1,148,262**	**$ 1,148,262**	**12%**

ENTERPRISE FUNDS

Department Budget Overview

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

TRANSIT FUND

This fund is used to account for activities related to the County's on-call bus service, which is available to any County resident.

Goals #1: Provide timely and affordable transportation to the citizens of Habersham County.

Goals #2: Perform daily activities efficiently, timely, and with the utmost respect and kindness to passengers.

Budget Highlights:

FY2018 budget reflects an increase in Telephone of $150, increase in Travel of $200, decrease in Postage of $150, decrease in Training/Conferences of $200, decrease in Contracted Services of $2,400, increase in Uniforms of $1,270, decrease in Gas & Oil of $500, increase in Tires/Tubes $1,350, decrease in Supplies of $3,720, increase in Small Equipment under $5,000 of $250, and a decrease in Capital Expenditures of $4,722. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with Vehicle Parts/Repair/Maintenance for the Transit Fund.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$61,152	$104,888	$80,681	$102,207
Expenses	88,175	91,352	103,507	102,207
Other Sources and (Uses)	28,759	14,613	22,826	-
Change in Net Position	$1,736	$28,149	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18
Full Time	1	1	1	1	1	1
Part Time	1	1	2	3	3	3

FY2018 Annual Budget
Enterprise Fund - Transit
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues							
Intergovernmental	$ 35,016	$ 72,326	$ 42,988	$ 54,100	$ 54,100	$ 54,100	
Charges For Sales and Services	26,136	32,563	37,693	37,693	48,107	48,107	
Other	-	-	-	-	-	-	
Total Revenues	**61,152**	**104,888**	**80,681**	**91,793**	**102,207**	**102,207**	**27%**
Expenses							
Cost Of Sales And Services	28,504	24,930	34,355	30,400	30,400	30,400	
Personal Services	50,631	60,960	64,430	71,315	71,807	71,807	
Capital Outlay	-	-	4,722	-	-	-	
Depreciation	9,040	5,462	-	-	-	-	
Total Expenses	**88,175**	**91,352**	**103,507**	**101,715**	**102,207**	**102,207**	**-1%**
Other Sources and (Uses)							
Transfer In (Out) General Fund	28,759	14,613	22,826	9,922	-	-	
Total Other Sources and (Uses)	**28,759**	**14,613**	**22,826**	**9,922**	**-**	**-**	**-100%**
Change in Net Position	**$ 1,736**	**$ 28,149**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2018 Annual Budget
Enterprise Fund - Transit
Budgeted Expenses

Expenses	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Salaries							
Regular Salaries	$ 28,325	$ 29,776	$ 34,376	$ 30,155	$ 31,054	$ 31,054	
Part Time Salaries	5,767	11,238	12,049	21,936	21,936	21,936	
Overtime	223	367	-	-	-	-	
Total Salaries	**34,315**	**41,381**	**46,425**	**52,091**	**52,990**	**52,990**	**14%**
Benefits							
Group Insurance	10,864	12,116	11,059	11,643	11,384	11,384	
Retirement Contribution	1,271	2,079	1,747	1,419	1,419	1,419	
Social Security (FICA)	2,234	2,861	2,909	3,832	3,907	3,907	
Workers' Compensation	1,662	2,223	1,910	2,034	1,811	1,811	
Vision Insurance	63	66	70	63	63	63	
Dental Insurance	222	234	310	233	233	233	
Total Benefits	**16,316**	**19,578**	**18,005**	**19,224**	**18,817**	**18,817**	**5%**
Total Personal Services	**50,631**	**60,960**	**64,430**	**71,315**	**71,807**	**71,807**	**11%**
Operating Expenses							
Telephone	705	832	700	850	850	850	
Advertising	82	341	350	350	350	350	
Travel Expense	-	-	-	200	200	200	
Parts/Repair/Maint	6,870	3,026	2,705	2,500	2,500	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	2,500	
Postage	37	32	150	-	-	-	
Conference & Training	-	-	800	600	600	600	
Contracted Services	-	-	5,400	3,000	3,000	3,000	
Alcohol & Drug Testing	-	-	-	-	-	-	
Uniforms	20	13	430	1,700	1,700	1,700	
Gas/Oil	16,552	13,842	18,500	18,000	18,000	18,000	
Tires/Tubes	1,092	1,786	1,150	2,500	2,500	2,500	
Supplies	3,071	5,057	4,070	350	350	350	
Small Equipment Under $5,000	75	-	100	350	350	350	
Depreciation & Amortization	9,040	5,462	-	-	-	-	
Total Operating Expenses	**37,544**	**30,392**	**34,355**	**30,400**	**30,400**	**30,400**	**-12%**
Capital Outlay							
Capital Expenditures	-	-	4,722	-	-	-	
Total Capital Outlay	**-**	**-**	**4,722**	**-**	**-**	**-**	**-100%**
Total Expenses	**$ 88,175**	**$ 91,352**	**$ 103,507**	**$ 101,715**	**$ 102,207**	**$ 102,207**	**-1%**

ENTERPRISE FUNDS

Department Budget Overview

AIRPORT FUND

This fund is used to account for activities of the Habersham County Airport.

Goals #1: Increase fuel sales by 5%.

Goals #2: Continue to maintain condition of Airport Hangars by increasing hangar rental fees.

Budget Highlights:

FY2018 budget reflects decrease in Telephone of $280, increase in Contracted Services of $26,162, decrease in Repair Maintenance Rentals/Leases of $1,500, decrease in Licenses of $250, increase in Bank Fees of $100, increase in Utilities of $1,000, increase in Airport Fuel of $29,135, decrease in Supplies of $200, decrease in Capital Expenditures of $5,000. Parts/Repair/Maintenance was zeroed out for FY2018 and replaced with Vehicle Parts/Repair/Maintenance and Non-Vehicle Parts/Repair/Maintenance for Airport Fund.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenues	$ -	$101,284	$260,800	$274,216
Expenses	-	100,595	211,760	260,927
Other Sources and (Uses)	-	18,996	(49,040)	(13,289)
Change in Net Position	$ -	$19,686	$ -	$ -

FY2018 Annual Budget
Enterprise Fund - Habersham County Airport
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues							
Fuel Sales	$ -	$ 92,075	$ 220,000	$ 231,600	$ 231,600	$ 231,600	
Interest	-	9	-	-	-	-	
Airport Rent	-	9,200	40,800	40,800	40,800	40,800	
Miscellaneous	-	-	-	1,816	1,816	1,816	
Total Revenues	**-**	**101,284**	**260,800**	**274,216**	**274,216**	**274,216**	**5%**
Expenses							
Cost Of Sales And Services	-	100,595	206,760	260,927	260,927	260,927	
Capital Outlay	-	-	5,000	-	-	-	
Total Expenses		**100,595**	**211,760**	**260,927**	**260,927**	**260,927**	**23%**
Other Sources and (Uses)							
Transfer In Other Fund		18,996	-	-	-	-	
Fund Balance Forward	-	-	(49,040)	(13,289)	(13,289)	(13,289)	
Total Other Sources and (Uses)	**-**	**18,996**	**(49,040)**	**(13,289)**	**(13,289)**	**(13,289)**	**-73%**
Change in Net Position		**$ 19,686**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2018 Annual Budget
Enterprise Fund - Habersham County Airport
Budgeted Expenses

Expenditures	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Operating Expenses							
Legal Fees	-	20,000	-	-	-	-	
Telephone	-	435	880	600	600	600	
Advertising	-	190	400	400	400	400	
Parts/Repair/Maint	-	13,658	11,500	11,500	11,500	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	690	
Non-Vehicle Parts/Repair/Maint	-	-	-	-	-	10,810	
Contracted Services	-	15,668	20,880	47,042	47,042	47,042	
Repair Maint Rental/Leases	-	690	2,500	1,000	1,000	1,000	
Licenses	-	300	600	350	350	350	
Bank Fees	-	2,262	6,000	6,100	6,100	6,100	
Utilities	-	3,544	5,000	6,000	6,000	6,000	
Airport Fuel	-	43,518	151,000	180,135	180,135	180,135	
Supplies	-	331	1,000	800	800	800	
Small Equipment Under $5,000	-	-	3,000	3,000	3,000	3,000	
Signage Equipment & Maint	-	-	4,000	4,000	4,000	4,000	
Total Operating Expenses	**-**	**100,595**	**206,760**	**260,927**	**260,927**	**260,927**	**26%**
Capital Outlay							
Capital Expenditures	-	-	5,000	-	-	-	
Total Capital Outlay	**-**	**-**	**5,000**	**-**	**-**	**-**	**-100%**
Total Expenses	**$ -**	**$ 100,595**	**$ 211,760**	**$ 260,927**	**$ 260,927**	**$ 260,927**	**23%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Component Unit Funds

Legally separate organizations for which the elected officials of the primary government are financially accountable.

COMPONENT UNIT

Component units are legally separate organizations for which the County is financially accountable and responsible for.

INDUSTRIAL DEVELOPMENT AUTHORITY

This component unit is used to account for the activities of the Habersham County Development Authority, which exists to promote business development in the County.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenue	$46,717	$23,996	$1,020	$31,225
Expenditures	217,496	39,729	68,620	209,840
Other Sources and (Uses)	-	(932,994)	67,600	(178,615)
Excess (Deficiency) Of Revenues And Other Sources Over Expenditures And Other Uses	$(170,779)	$(948,726)	$ -	$ -

FY2018 Annual Budget
Componet Unit - Industrial Development
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues							
Intergovernmental	$ 20,000	$ 22,706	$ -	$ -	$ -	$ -	
Interest	38	25	20	25	25	25	
Rent	25,580	-	-	30,000	30,000	30,000	
Micellaneous	1,099	1,265	1,000	1,200	1,200	1,200	
Total Revenues	**46,717**	**23,996**	**1,020**	**31,225**	**31,225**	**31,225**	**2961%**
Expenditures							
Legal	5,885	5,700	5,800	5,800	5,800	5,800	
Advertising	-	120	-	-	-	-	
Travel	-	-	3,000	1,500	500	500	
Parts/Repair/Maint	-	-	-	-	-	-	
Conference & Training	-	470	500	500	500	500	
Contracted Services	2,774	5,100	4,800	1,200	1,200	1,200	
Supplies	-	101	-	-	-	-	
Utilities	3,394	4,082	4,520	4,000	4,000	4,000	
Debt Service	113,939	-	-	24,061	24,061	24,061	
Total Operating Expenditures	**125,992**	**15,573**	**18,620**	**37,061**	**36,061**	**36,061**	**94%**
Capital Outlay							
Capital Expenditures	91,504	24,156	50,000	173,779	173,779	173,779	
Total Capital Outlay	**91,504**	**24,156**	**50,000**	**173,779**	**173,779**	**173,779**	**248%**
Other Sources and (Uses)							
Proceeds from Sale of Assets	-	-	100,000	50,000	50,000	50,000	
Transfer In From General Fund	-	-	-	-	-	-	
Transfer To General Fund	-	(932,994)	-	-	-	-	
Fund Balance Forward	-	-	(32,400)	-	-	-	
Appropriated Fund Balance	-	-	-	129,615	128,615	128,615	
Total Other Sources and (Uses)	**-**	**(932,994)**	**67,600**	**179,615**	**178,615**	**178,615**	**164%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (170,779)**	**$ (948,726)**	**$ -**	**$ -**	**$ -**	**$ -**	

COMPONENT UNIT

Component units are legally separate organizations for which the County is financially accountable and responsible for.

AIRPORT AUTHORITY

The Habersham County Airport Authority was dissolved at the County Commissioner's November 16, 2015 meeting. The information shown below is for historical purposes.

	Actual 2015	Actual 2016	Original Budget 2017	Approved Budget 2018
Revenue	$116,858	$108,026	$ -	$ -
Expenditures	202,672	139,540	-	-
Other Sources and (Uses)	89,461	30,000	-	-
Excess (Deficiency) Of Revenues And Other Sources Over Expenditures And Other Uses	$3,647	$(1,514)	$ -	$ -

FY2018 Annual Budget
Componet Unit - Airport Authority
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY15	Actual FY16	Original Budget FY17	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Revenues							
Rent	$ 16,450	$ 6,500	$ -	$ -	$ -	$ -	
Fuel Sales	100,408	101,527	-	-	-	-	
Total Revenues	**116,858**	**108,027**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Parts/Repair/Maint	4,265	875	-	-	-	-	
Repair Maint Rentals/Leases	-	-	-	-	-	-	
Contracted Services	3,900	2,148	-	-	-	-	
Licenses	-	100	-	-	-	-	
Bank Fees	570	-	-	-	-	-	
Utilities	4,218	2,106	-	-	-	-	
Supplies	546	88	-	-	-	-	
Fuel Pumps	115,949	67,900	-	-	-	-	
Debt Services	73,224	47,327	-	-	-	-	
Total Expenditures	**202,672**	**120,544**	**-**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)							
Fund Balance	-	-	-	-	-	-	
Proceeds from Notes Payable	89,461	30,000	-	-	-	-	
Transfer To Other Fund	-	(18,996)	-	-	-	-	
Total Other Sources and (Uses)	**89,461**	**11,004**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 3,647**	**$ (1,514)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



HABERSHAM COUNTY

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GLOSSARY OF TERMS

Accountability: monitoring, measuring and evaluating the performance and progress of policies, plans, and programs to ensure that intended results are achieved.

Accrual Accounting: a method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

Adopted (Approved) Budget: the funds appropriated by the County Commissioners at the beginning of the year.

Ad Valorem Tax: a tax based on the value of property.

Amended Budget: it is the adopted budget plus additional expenditures appropriated resulting from a legislative body's decisions made throughout the year and any re-organizations.

Appropriation: an authorization made by the County Commissioners which permits officials and department heads to incur obligations against and make expenditures of governmental resources.

Assessed Valuation: the value placed on property for purposes of taxation. Habersham County accepts assessment of real and personal property at 100% fair market value.

Bond: a written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

Budget: the financial plan for the operation of a department, program, or project for the current year, or for the duration of the project.

Budget Amendment: the transfer of funds from one appropriation account to another, requiring approval of by the County Commissioners.

Budget Calendar: the schedule of key dates or milestones the county follows in the preparation, adoption, and administration of the budget.

Budget Document: the documents used by the budget committee to present a comprehensive financial program to the appropriating governing body.

Budget Resolution: the official enactment by the County Commissioners legally authorizing county officials to obligate and expend resources.

Budget Officer: those local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

Budget Period: the period for which a budget is proposed or a budget ordinance or resolution is adopted.

Budgetary Control: the control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Budget: the first year of the capital improvements plan as approved by the Commission.

Capital Improvements Plan (CIP): a plan for capital expenditures to be incurred each year over a three to six year period. This plan will meet the capital needs as defined in the long-term work program of departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures.

Capital Projects: projects that result in the acquisition or construction of capital assets which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

Cash Basis Accounting: a basis of accounting under which transactions are recognized only when cash is received or disbursed.

Contingency: funds set aside for unforeseen future needs and budgeted in an account, these can be transferred to a departmental budget only by action of the County Commissioners.

Contractual Services: services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost Center: the allocation of resources by functional area within an agency or department.

Debt: an obligation resulting from the borrowing of money or the purchase of goods and services.

Debt Service: the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund: the fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

Department: a major administrative division of the county with indicated overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: the portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Enterprise Fund: a fund in which the activities are supported entirely or primarily by charges and fees paid by the users of the services.

Expenditure/Expense: this term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. “Expenditure” applies to governmental funds, and “expense” to proprietary funds.

Fiscal Year: the time period designated by the county signifying the beginning and ending period for recording financial transactions.

Fixed Assets: assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fees: a fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

Fund: an independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations.

Fund Balance: refers to the excess of assets over liabilities and is generally known as an amount available for appropriation.

Fund Balance (Assigned): amounts a government intends to use for a particular assigned purpose.

Fund Balance (Committed): amounts constrained by a government using its highest level of decision-making authority.

Fund Balance (Restricted): amounts constrained by external parties, constitutional provision, or enabling legislation.

Fund Balance (Unassigned): amounts that are not constrained at all, and are reported in the general fund.

General Fund: the fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP): uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation Bonds: bonds whose principal and interest are paid from property tax for debt service and are backed by the county’s full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

Governmental Funds: funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

Grant: a contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from State or Federal governments to be used for specific purposes and require distinctive reporting.

Legal Level of Control: the lowest level of budgetary detail at which a local government’s management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a more detailed level of budgetary control than the minimum required legal level of control.

Levy: to impose taxes, special assessments, or service charges for the support of government activities.

Liabilities: probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

Long-Term Debt: debt with a maturity of more than one year after the date of issuance.

Mill: one one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

Millage Rate: the ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property.

Modified Accrual Accounting: a basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter, to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

Operating Budget: the portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlay.

Personal Property: property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

Property Tax: tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

Proprietary Funds: used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

Public Hearing: a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the legislative body on a particular issue. It allows interested parties to express their opinions and the legislative body and/or staff to hear their concerns and advice.

Real Property: land, buildings, permanent fixtures, and improvements.

Revenue: funds that the county receives as income. It includes such items as taxes, licenses, user fees, service charges, fines, penalties, and grants.

Revenue Bonds: bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

Sinking Fund: a reserve fund accumulated over a period of time for retirement of a debt.

Special Revenue Fund: a fund in which the revenues are designated for use towards specific purposes or activities.

SPLOST (Special Purpose Local Option Sales Tax): an additional 1 percent sales tax that may be imposed for a specific time period on the same items as State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

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HABERSHAM COUNTY
HISTORICAL OVERVIEW

Habersham County was formed from two Cherokee Cessions, the first on July 8, 1817, and the other on February 27, 1819 (Legislative Acts of December 15, 1818, and December 19, 1818). It was named for Colonel Joseph Habersham and was originally 31 miles long and 23 miles wide, with an area of 713 square miles. The four main settlements in the county were Tugaloo, Soque, Nacoochee, and Batesville.

Parts of the county were later split off to become part of the counties of Rabun (1828, District 16, on the south side of the Tallulah River), Lumpkin (1831), Banks (1857), White (1858), and Stephens (1905), leaving the present size at 279 square miles.

On April 10, 1819, the first county officers were elected. In August of that same year, the first recorded session of court was held in the first courthouse, approximately four miles from where Clarkesville would be situated. In 1823, the county seat of Clarkesville was chartered and named for the Revolutionary General and Governor, John C. Clarke; and the original courthouse was replaced by one located in Clarkesville.

Shortly thereafter, in 1828-1829, discovery of gold in the Nacoochee Valley triggered "gold fever". Several mines began operation. Before it ended, the gold rush had brought wealth and new permanent or summer residents. Gold miners in the Nacoochee Valley also discovered in 1834 the remains of a subterranean Indian village of 34 log houses along with cane baskets and earthenware. The village was below the ground at a depth of seven to nine feet. (Note: "The Historical News" attributes the discovery to Spanish exploration and mining.)

During the 1830s, coastal Georgia residents trying to avoid malaria made Habersham their summer home. Clarkesville, with three hotels, became known as a fashionable summer resort. Besides Clarkesville, Tallulah Falls also attracted visitors; and later on, towards the end of the 18th century, Mt. Airy and Cornelia were founded and became popular with summer residents and tourists.

By 1845, the population had grown to 8,411. Records from that time reveal that many of the inhabitants made a living growing and selling wheat, corn, cotton, and apples; weaving jeans or making saddle cloths; or working in one of the sawmills, gold mills, jug factories, or distilleries.

Year after year came and went with the same peaceful routine of life: buying, selling, planting, harvesting, marrying, raising children, attending church. During the 1840s and 1850s, who among the inhabitants of this peaceful era could have visualized the anxiety, anguish and fear that the Civil War would bring?

During that war, approximately 1,000 men from the county fought for the Confederacy in almost every important battle, many never to return. Besides men, the County contributed cannons forged by the Habersham Iron Works and Manufacturing Company. Some of the cannons, stamped "Habersham Iron Works", can still be seen at the Chickamauga National Battleground.

Although life was hard due to war and the ensuing reconstruction years, the county began to recover, especially after railways were built. The Southern Railway opened in Habersham on July 17, 1873. Mt. Airy has the distinction of being the highest point on that railway. The famous Tallulah Falls Railroad also ran for many years. Although the Tallulah Falls Railroad was abandoned in 1961, it can be seen in the movies "I'd Climb the Highest Mountain" and "The Great Locomotive Chase."

New immigrants also contributed to Habersham's recovery. Around 1880, German and Swiss immigrants began to move into the area to grow grapes and make wine. Before a profit could be made on this industry, however, the county became dry; and many of the German-Swiss moved away, although some remained to farm and to become citizens. Around 1920, apple growers from England, Canada, and the North helped to make the apple industry an important source of revenue for the county.

In the latter part of the 19th Century, new technologies, such as the telephone (introduced in 1898 with the formation of the Clarkesville Telephone Company), eventually would cause major changes in the way of life of the county's residents.

Progress brought problems however. By the late 1890s, Clarkesville still had not grown as large as the city of Toccoa. Toccoa wanted to assume the role of county seat. For several years, the debate continued. Although in 1898 someone blew up its courthouse with dynamite, Clarkesville eventually retained the privilege. Toccoa then campaigned for the creation of a new county with itself as county seat, and in 1905 Stephens County was formed.

(Information from The Hills of Habersham, by Mary L. Church; "F.Y.I. Habersham County, 1999- 2000 Directory", published by "The Northeast Georgian"; "Habersham Mills, An Historic Synopsis", compiled by Dudley Sisk; "Habersham County Visitor's Guide", published by the Habersham County Chamber of Commerce; "The Historical News", published by Southern Historical News, Inc.; The Light in the Mountains, by Carol Stevens Hancock; and Habersham County, Georgia: A Pictorial History by Jo and Stephen Whited)

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HABERSHAM COUNTY
ECONOMIC CONDITION AND OUTLOOK

GENERAL OVERVIEW

Per Capita Income	$18,816	**Population**	43,752
Median Household Income	$40,689	**Number of Households**	14,613
Median Housing Value	$137,900	**Unemployment Rate**	5.3%
Estimated Annual Growth Rate	3.7%	**Bachelor's Degree Age 25+**	16.5%

TOP TEN EMPLOYERS

1. Fieldale Farms
2. Habersham County Board of Education
3. Ethicon
4. Mt. Vernon Mills
5. Piedmont College
6. Habersham County Medical Center
7. Lee Arrendale Correctional Institute
8. North Georgia Technical College
9. Habersham County Board of Commissioners
10. Global Tech

SCHOOLS

Habersham County School System
Tallulah Falls School
Trinity Classical School
The Little School
Faith Christian Academy
North Georgia Technical School
Piedmont College

ECONOMIC REALITIES AND OUTLOOK

Habersham County continues to work to maintain healthy fund reserves and provide services to its citizens. The County is well positioned for economic growth and prosperity but has experienced moderate recovery since the 2008 recession. The County will continue to face challenges due to slow economic growth.

The following key issues and factors are considered in preparation of the budget so that Habersham County can meet those challenges:

- Housing starts and retails sales related to commercial construction continue to be a concern.
- Continued increased reliance on residential taxes and the Special Purpose Local Option Sales Tax (SPLOST).
- Rising costs of healthcare and insurance benefits.
- Need for additional qualified personnel, and funding for personnel development and training. In addition, the County's youth continues to leave the County after college due to a lack of professional employment opportunities.

Habersham County has taken the following steps in an effort to change the economic development outlook and improve citizens' lives:

- With one of the area's newest industrial parks, Habersham County has over 120 acres available offering ample choices for nearly all types of businesses and industries.
- Continuous support and increasing activity of the Economic Development Council and Development Authority.
- Recent creation of a Technical Review Committee to streamline the development review process and the updating of the business recruitment and expansion incentives offered to foster a pro-business environment.
- Partnering with federal and state governments in order to extend the runway of the Habersham County Airport to 5,500 feet, while a taxiway extension project is currently under construction. Future airport improvements will include a new terminal building.

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HABERSHAM COUNTY
USEFUL RESOURCES

In Print:

The Hills of Habersham, by Mary L. Church

"F.Y.I. Habersham County, 1999- 2000 Directory", published by "The Northeast Georgian"

"Habersham Mills, An Historic Synopsis", compiled by Dudley Sisk

"Habersham County Visitor's Guide", published by the Habersham County Chamber of Commerce

"The Historical News", published by Southern Historical News, Inc.

The Light in the Mountains, by Carol Stevens Hancock

Habersham County, Georgia: A Pictorial History by Jo and Stephen Whited

Online:

The Habersham County Sheriff's Department Website: *www.habershamsheriff.com*

The Habersham County Chamber of Commerce Website: *www.habershamchamber.com*

The United States Census Bureau: *www.census.gov*

DID YOU KNOW???

The Habersham County Board of Commissioner's Office maintains the following websites that are kept up-to-date with useful information and news updates:

www.habershamga.com

www.habdev.org

Habersham County Municipalities

Alto	*www.townofaltoga.org*
Baldwin	*www.cityofbaldwin.org*
Cornelia	*www.corneliageorgia.org*
Clarkesville	*www.clarkesvillega.com*
Demorest	*www.cityofdemorest.org*
Mt. Airy	*www.townofmtairy.com*
Tallulah Falls	*www.tallulahfallsga.gov*