

Operating and Capital Budget

Fiscal Year 2019

HABERSHAM COUNTY
GEORGIA | Est. 1818

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Chairman Victor Anderson
District 3



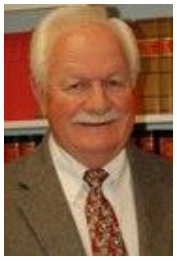
Vice-Chairman Natalie Crawford
District 4



Stacy Hall
District 1



Andrea Harper
District 2



Ed Nichols
District 5

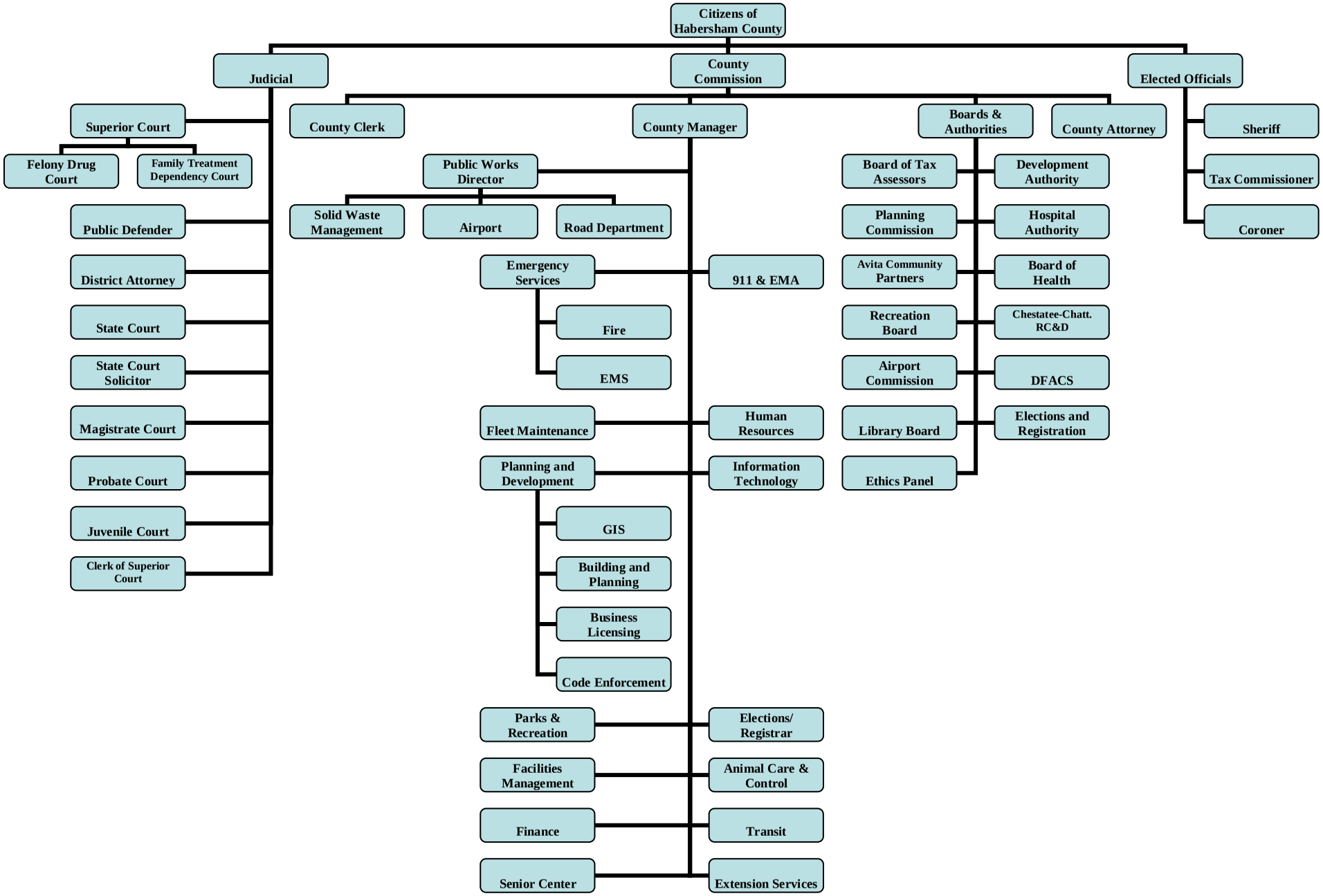
Elected Officials

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
Lindsay Underwood	County Clerk
Mike Beecham	Planning and Development Director
Chad Black	Emergency Services Director
Mike Bramlett	Facilities Management Director
Derick Canupp	Public Works Director
Nichole Carswell	Judge, Juvenile Court
Joan Church	Chief Appraiser
Kurt Cooper	Parks & Recreation Director
Laurel Ellison	Chief Registrar & Elections Supervisor
Madi Hawkins	Animal Care & Control Director
Kathy Holcomb	Senior Center Director
Heidi Hook	Finance Director
Steven Patrick	County Extension Coordinator
Beth Pelaccio	Accountability Courts Director
Vinitha Robinson	Human Resources Director
Steve Seabolt	Fleet Maintenance Director
Lynn Smith	E-911 & Emergency Management Director
Tracy Williamson	Information Technology Director

Habersham County Organizational Chart





Habersham County turns 200 years old on December 15, 2018. Throughout 2018, We will celebrate and commemorate this special occasion by participating in local events, hosting various activities, and promoting the anniversary County-wide. The County will have a "Habersham 200" booth set up at one of each of the seven municipalities' events, if available, to sell and give away promotional items. The final event will be held on the 200th Anniversary in conjunction with the Habersham County Christmas Parade in Cornelia. All of this has been accomplished through the generosity of local business sponsors, with no burden of funding the Bicentennial placed on Habersham County taxpayers. We have worked since 2017 to encourage the Habersham County community, as well as our neighboring communities, to join us in celebrating the past 200 years while preparing for our future.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Habersham County

Georgia

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

2017

HABERSHAM COUNTY
GEORGIA | Est. 1818

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) 2019 Annual Budget. A variety of factors influence the budget each fiscal year, and FY2019 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 FY2019 budget process began in November 2017 with the collection of position and capital requests from our Elected Officials and Department Directors. In January 2018 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 months of March and April 2018 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 13 through June 21, 2018. We remain committed to protecting the integrity of the county in all fiscal and budgetary matters.

The total General Fund Balance as of June 30, 2017 was $5,248,767 of which $3,938,386 was unassigned and $818,977 was assigned for a total unrestricted fund balance of $4,757,363. The unrestricted fund balance represents 23.6% of the FY2018 original budget. This complies with the Habersham County Fund Balance Policy minimum of 17%. 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. Of the assigned fund balance $513,212 is allocated for future employee health care claims and $300,764 for budgeted non-recurring expenditures within the FY2018 CIP Budget.

Many challenges presented during preparation of the FY2019 budget were expected, as they have been challenges we have seen before. As in previous years, requests for additional positions and market-comparable salaries are a concern for numerous departments. The number of FY2019 requested positions rose by over 150% over the FY2018 requests. Numerous department directors continue to face high-turnover due to below market wages. Excess spending throughout FY2018 in overtime within Public Safety Departments remained a concern for FY2019. The full capacity of the Jail in FY2018 continued as in FY2017, causing the Jail expenditures on prisoner boarding to be fully expended as of December 2017. Likewise, additional expenditures related to Jail operations will exceed original funds budgeted as FY2018 ends.

Amid the FY2019 budget process, a new opportunity was presented with the management transition of the Emergency Medical Services (EMS) from the Habersham Medical Center to Habersham County in March of 2018. The newly created Emergency Services Department reflects the existing, synergistic relationship between the former Fire Department and Emergency Medical Services. While the FY2019 Budget continues to present challenges in providing the critical and desired services within Habersham County, there are many accomplishments being made throughout the County that should be celebrated.

During FY2018, Habersham County:

Administration Building: After receiving a Moody's credit rating of A1 for the Certificates of Participation in November of 2017 and closing the $6,380,000 ACCG Leasing Program in December of 2017, the construction of the new Administration Building began in October 2017. Construction completion is anticipated in February 2019.

Roads & Bridges: Habersham County has 508 miles of roads, of which 404 are paved miles and 104 are graveled miles. In FY2018 10.32 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, ten bridge structures received repairs, preservation, or replacement during FY2018 utilizing SPLOST VI funds.

Sheriff's Office/Jail/HEAT: The replacement of the Detention Center HVAC system was completed in April of 2018. Thirty mobile units were installed into patrol vehicles during FY2018 so that reports and citations can be compiled and completed in the car, enabling the Sheriff's Office to keep patrol officers in the field where they are needed. The Sheriff's Office also began a four-year plan to replace the in-car camera systems. In conjunction with the annual vehicle replacement plan of two vehicles purchased from SPLOST VI, and two other vehicles purchased from the CIP Fund (For FY2018, one was a patrol vehicle and one detention vehicle) a donated vehicle was received from the State of Georgia for use by the HEAT Department, and a HEAT vehicle was purchased through grant funding.

E-911 & Emergency Management: An E-911 telephone system replacement began in May of 2018. This will update the system to allow Habersham County E-911 to be Next Gen and text to 911 compatible phones and devices meeting current and future needs. Additionally, through a Georgia Emergency Management Agency Hazard Mitigation Grant, Habersham County received $112,955 toward the purchase of six generators installed at Fire Stations throughout the County.

Emergency Services: Effective March 5, 2018 the management of the Emergency Medical Services of Habersham County was transitioned from Habersham Medical Center to Habersham County. Historically, the County had provided funding to Emergency Medical Services through various operating expenditures and a subsidy to Habersham Medical Center. Habersham County is now directly responsible for the management and operation of EMS which is comprised of approximately 30 Full-Time and 17 Part-Time employees. The Fire Department has merged with EMS to create a new Habersham County Emergency Services Department. We converted a house owned by Habersham Medical Center at 125 Robertson Loop to serve as the central base station for EMS.

Animal Care and Control: In March of 2018, Animal Care and Control Office renovations were completed with funding provided from the Estate of Edward Taylor Murray. The new office

located west of the shelter provides Animal Care and Control with a secure and professional location to accomplish administrative duties without constant interruption, making the department more efficient. Additionally, Habersham County Animal Care and Control was the recipient of the Best Friends Animal Society's "Lifesaving Luminary Award" for the Southeast.

Senior Center: In November of 2017, Habersham County was awarded a Community Development Block Grant for $750,000. The CDBG funds will be used to construct a 5,214 sq. ft. Senior Wellness Center adjacent to the Senior Center. Requests for proposals for construction will be received before the end of FY2018. Additionally, the Senior Center saw a 17% increase in congregate meal clients during FY2018.

Recreation Department: In April of 2018, the 2nd annual Golf Tournament was held with 72 participants. The tournament proceeds will cover 31 scholarships for children participating in Habersham County Parks and Recreation programs such as basketball, football, cheerleading, volleyball, and gymnastics. The Parks and Recreation Department recovers approximately 50% of their costs from fees.

Habersham County Landfill: During FY18, the Landfill completed its scrap tire abatement project and submitted a reimbursement package to EPD for Hazardous Waste Trust Fund and received a $44,070 reimbursement from EPD. Additionally, the access road to future borrow area, in which mitigation credits were required, was completed. The road was designed to allow off-road trucks and other construction equipment to pass at one time and will provide necessary access to future dirt coverage material. Preliminary planning, market studying, and cost estimates were done to determine the feasibility of expanding the recycling center and level of service. Five new groundwater monitoring wells were installed at the inactive Pea Ridge Landfill. These wells were required due to exceeding parameter limits of various elements in groundwater; this corrective action plan and study is ongoing. The Landfill procured a new compactor (CAT 826K) through a lease/purchase agreement replacing a 26-year-old compactor.

Habersham County Airport: The County closed on the Runway Fish House property which includes a 6.5-acre tract of land adjacent to the county airport. This property will provide capacity for future expansion of the airport for additional hangars, or airport related businesses. The acquisition was funded 90% with Federal FAA funds and 5% from GDOT funding and 5% from local funds.

Airport Industrial Park: The Development Authority completed Phase II of the water and sewer improvements in the summer of 2017. Additionally, the grading and drainage for pads 1-4 was completed in April 2018. The Development Authority awarded a contract to Gearig Civil Works to grade pads 5, 6, and 7 and to install a new road connecting Runway Drive with Airport Industrial Park Rd.

Compensation & Classification: Phase II of the Classification and Compensation Study was implemented in FY2018 at a cost of $91,042. The purpose of this study was to determine the extent of the disparity between County employee wages and entry-level wage market rates.

Millage Rate:

The Habersham County Board of Commissioners approved an increase in the millage rate of 0.367 mils to help fund the FY2019 budget. Therefore, the 2018 millage rate is 11.543.

Additionally, the Hospital Bond millage rate has increased by 0.205 mils, which is a millage rate of 1.203, and the Emergency Medical Services fund has increased by 0.057 mils, which is a millage rate of 0.447. Legally, Bond Levies can utilize the Bond value, which does not include certain exemptions. Beginning with FY2018 the Board of Commissioners used the Bond value for the Hospital Bond Levy.

Manager's Goals for FY2019

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

Goal #2: Reduce turnover to ensure that a high level of professional service is provided to benefit the residents of the County; to improve wage and benefit structure to attract and retain trained, professional staff.

Goal #3: Prepare educational materials, resolutions, and documents needed to support the Roads and Bridges SPLOST referendum.

Goal #4: Develop and present a budget that is innovative in delivery and funding of County provided services.

Goal #5: Manage the Service Delivery Strategy (SDS) approval process, and ensure the completion of the Comprehensive Land Use Plan prior to the October 31, 2018 deadline.

Goal #6: Continue construction of Phase III and IV of the Airport Taxiway and Terminal Building projects.

Goal #7: Manage the construction and transition of occupancy into the new Administration Building.

Goal #8 Manage completion of the new Senior Wellness Center utilizing the Community Development Block Grant (CDBG) funds.

FY2019 Approved Budget Overview/Highlights:

As mandated by State Law, the FY2019 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.

Rising wages in the local labor market and pay adjustments made by surrounding counties have resulted in Habersham County's wage rates falling significantly behind other jurisdictions we compete with for public safety personnel. These economic pressures require us to invest more to recruit and retain public safety personnel and public works personnel. Jail staff turnover has increased to 50% in the past year; the sheriff's law enforcement turnover is 24% for fulltime sheriff's deputies. Excessive growth of the jail inmate population has created a significant strain on the sheriff's department's budget; the inmate population has grown 40% in the past fifteen

months. This causes us to house nearly 50 inmates per day out of county at other jails, which increases housing, transportation, food, and medical costs for inmates.

A strategic goal of the FY2019 budget is to become more competitive in wage provisions in an effort to slow down the rate of turnover in these departments. Habersham County invests significantly in recruiting and training law enforcement and fire personnel, only to have them leave for neighboring jurisdictions with higher wages. The FY2019 budget increases public safety staffing and wages by $1.3 million. However, through budget reductions and savings in other areas, the net increase in the millage rate will be approximately $436,000 or 0.367 mils; which is less than a 3% increase. That translates to an $18 per year increase to the average household to support the County's General Fund millage rate. The benefits of these changes will be to increase the County's ability to attract and retain public safety personnel, and to provide better protection to the County in the areas of law enforcement, sheriff's jail, fire department, public works, and E911 communications. While this is a significant adjustment, these increases will only help make us competitive with the average wages for surrounding counties and cities.

In other areas of the County budget: the hospital bond millage rate will increase by 0.205 mils, which is $10 per household per year for the average resident, and the Emergency Medical Services millage rate will increase by .057 mils.

Comparing Habersham County's general fund millage rate to the 159 counties in the state, we rank at the 8th percentile; meaning 92% of Counties in Georgia have higher comparable millage rates to support their general fund services.

Roads and Bridges SPLOST: The County and municipalities will place a referendum on the November election ballot to ask the voters to support a single county roads and bridges SPLOST. The Economic Development Council and the Chamber of Commerce are in favor of moving forward with supporting a referendum. The Economic Development Council's Executive Committee has voted to take the lead in educating the public regarding the need for this proposed new single county roads and bridges SPLOST to provide funds for road improvements. Currently, without TSPLOST, the county can resurface all roads in the county once every forty years. This proposal will, in part, allow us to resurface roads every twenty years. This TSPLOST will also provide funding for a wide range of road and bridges improvements and provide matching funds for state and federal grants related to transportation for roads, airport and other transportation needs.

Senior Wellness Center: The Department of Community Affairs has certified that we have met the CDBG conditions to begin soliciting proposals from contractors to construct the senior wellness center adjacent to the current senior center. We anticipate requesting commission approval of the selected contractor at the July commission meeting and to begin construction in August of 2018.

Bicentennial Celebration: A Bicentennial Sub-Committee is working on events, activities, and a commemorative book related to the Bicentennial Celebration, which will occur throughout the calendar year of 2018. The Habersham County Bicentennial is December 15, 2018.

Industrial Park: Water and Sewer is scheduled to be installed in Fall 2018, the road system will be completed by Spring 2019. The Development Authority is listing property in the Industrial Park for $45,000 an acre. Industrial Park Pads 5-9 Drainage and Grading has been advertised and

bids were received on April 18. The low bidder was Gearig Civil Works, who is currently working on the airport project. Gearig is also building the new Industrial Park road.

Purchase of Viper Stand-alone E911 Phone System: The E911 and Emergency Management Department will lease/purchase the AT&T Viper Stand-alone Phone System at a total cost of $207,432. Annual maintenance fees for this item are $28,236. The system would replace the current phone system, which has not been updated since 2007. E911 now processes approximately 500,000 calls annually. The AT&T Viper system is compatible with the next generation of communication systems. This next generation of emergency communications will allow citizens to send text messages and pictures to a 911 operator.

Airport Terminal Building: The FAA has approved Form 7460 which authorizes the terminal building to proceed with construction. Construction of the Airport Terminal Building began June 2018 and is anticipated to be completed by December 2018.

Taxiway Phase 3: Gearig Civil Works began work in mid-April 2018 and is expected to complete Phase 3 of the Parallel Taxiway Project by mid-November 2018.

Taxiway Phase 4: C.W. Matthews began work on April 30, 2018 and is expected to complete the final phase of the Parallel Taxiway Project in Spring 2019.

The FY2019 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

Phil Sutton
Habersham County Manager

Enclosures

A RESOLUTION ADOPTING THE FISCAL YEAR 2018-2019 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 2018-2019 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 2018-2019; 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 2018-2019; 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 21st day of June, 2018.

Victor E. Anderson, Chairman

Attest: Lindsay 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 establishes 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 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 Users (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 ratio 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 require 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 purposes, 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 fund 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 FY2019 is $39,720,602, a 42% increase from the FY2018 original budget. The significant increase reflects the transition of the management of the EMS from Habersham Medical Center to Habersham County in March of 2018. As well as, the construction of the Administration Building within the CIP Fund. Additionally, the total General Fund budget for FY19 is $22,825,743, a 13% increase from the FY18 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 $13,301,671 for the FY19 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 FY18 the amount of insurance premium tax collected was $1,838,518. The amount budgeted for FY19 is $1,930,444. 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 FY19 $1,498,192 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 $1,301,306 for FY19, which is an increase of 9% from the FY18 original budget. Vehicle Ad Valorem Tax has been decreasing since FY13. Whereas, Motor Vehicle Title Ad Valorem has been increasing since FY13.

FINES, FEES & FORFEITURES
Fines, fees, and forfeitures are funds obtained through the judicial system of Habersham County. This revenue category is budgeted at $1,012,543 for the FY19 General Fund budget, which is a decrease of 2% from the FY18 original budget. There are multiple Special Revenue Funds which are also funded through Fines, Fees & Forfeitures.

FIVE YEAR CONSOLIDATED FINANCIAL SCHEDULE

Governmental Funds

General Fund	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	$4,704,844	$4,922,348	$5,244,186	$5,248,767	$4,948,003
Excess (deficiency) of revenues over (under) expenditures	621,491	321,838	4,581	(300,764)	(569,008)
Prior Period Adjustment	(403,987)				
Fund Balances June 30	$4,922,348	$5,244,186	$5,248,767	$4,948,003	$4,378,995

Special Revenue Funds

Jail Fund	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	$(39,367)	$17,991	$73,889	$5,512	$5,512
Excess (deficiency) of revenues over (under) expenditures	57,358	55,898	(68,337)	-	(5,000)
Fund Balances June 30	$17,991	$73,889	$5,512	$5,512	$512

Inmate Welfare	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	$18,549	$12,012	$10,878	$16,551	$16,551
Excess (deficiency) of revenues over (under) expenditures	(6,537)	(1,134)	5,673	-	-
Fund Balances June 30	$12,012	$10,878	$16,551	$16,551	$16,551

Law Library	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	$175,487	$188,032	$199,448	$203,959	$213,659
Excess (deficiency) of revenues over (under) expenditures	12,545	11,416	4,511	9,700	9,700
Fund Balances June 30	$188,032	$199,448	$203,959	$213,659	$223,359

Hotel/Motel Tax	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balances June 30	-	-	-	-	-

D.A.T.E./Felony Drug Court	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	$40,601	$52,138	$52,138	$32,742	$32,742
Excess (deficiency) of revenues over (under) expenditures	11,537	-	(19,396)	-	-
Fund Balances June 30	$52,138	$52,138	$32,742	$32,742	$32,742

Family Dep. Treatment Court	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	-	-	-	$8,868	$8,868
Excess (deficiency) of revenues over (under) expenditures	-	-	(8,868)	-	-
Fund Balances June 30	-	-	$8,868	$8,868	$8,868

E-911	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	$190,103	$234,866	$248,530	$306,446	$196,446
Excess (deficiency) of revenues over (under) expenditures	44,763	13,664	57,916	(110,000)	-
Fund Balances June 30	$234,866	$248,530	$306,446	$196,446	$196,446

Emergency Medical Services	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	$45,371
Fund Balances June 30	-	-	-	-	$45,371

Senior Center	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	-	-	$97,572	$3,194	$(71,806)
Excess (deficiency) of revenues over (under) expenditures	-	97,572	(94,378)	(75,000)	-
Fund Balances June 30	-	$97,572	$3,194	$(71,806)	$(71,806)

Senior Center CDBG	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	-	-	-	-	$750,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(750,000)
Fund Balances June 30	-	-	-	-	-

Confiscated Assets	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	-	-	$5,519	$11,392	$11,392
Excess (deficiency) of revenues over (under) expenditures	-	5,519	5,873	-	-
Fund Balances June 30	-	$5,519	$11,392	$11,392	$11,392

Capital Improvement Fund

Capital Improvements Fund	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	$1	$39,748	$39,748	-	$5,408,265
Excess (deficiency) of revenues over (under) expenditures	39,747	-	(39,748)	-	(5,408,265)
Fund Balances June 30	$39,748	$39,748	-	-	-

Debt Service Funds

Hospital Debt Service	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	-	$1,631,225	$2,775,372	$2,448,791	$2,110,667
Excess (deficiency) of revenues over (under) expenditures	1,631,225	1,144,147	(326,581)	(338,124)	(169,982)
Fund Balances June 30	$1,631,225	$2,775,372	$2,448,791	$2,110,667	$1,940,685

FINANCIAL SCHEDULE
ALL FUNDS HISTORY - continued

Enterprise Funds

Landfill	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Net Position July 1	$2,324,133	$2,193,152	$1,997,791	$2,226,881	$2,092,619
Change in Net Position	(109,758)	(195,360)	229,090	(134,262)	(95,346)
Prior Period Adjustment	(21,223)	-	-		
Net Position June 30	$2,193,152	$1,997,791	$2,226,881	$2,092,619	$1,997,273

Transit	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Net Position July 1	$1,924	$1,019	$29,169	$63,738	$63,738
Change in Net Position	1,900	28,150	34,569	-	-
Prior Period Adjustment	(2,805)	-	-	-	
Net Position June 30	$1,019	$29,169	$63,738	$63,738	$63,738

Airport	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Net Position July 1	-	-	$19,686	$19,835,057	$19,848,346
Change in Net Position	-	19,686	19,815,371	13,289	27,780
Net Position June 30	-	$19,686	$19,835,057	$19,848,346	$19,876,126

Component Unit

Industrial Development Authority	Actual FY15	Actual FY16	Actual FY17	Original FY18 Budget	Original FY19 Budget
Fund Balances July 1	$420,328	$249,550	$233,817	$192,578	$63,963
Excess (deficiency) of revenues over (under) expenditures	(170,778)	(15,733)	(41,239)	(128,615)	-
Fund Balances June 30	$249,550	$233,817	$192,578	$63,963	$63,963

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Debt Summary

By Project and Fund

	Admin. Bldg.	Hospital	Hospital	E-911 Equipment	Gradall	Landfill D6TXL Dozer	Landfill 826K Compactor
Fund	**General Fund**	**Hospital Debt Service Fund**	**Hospital Debt Service Fund**	**E-911 Special Revenue Fund**	**SPLOST VI Capital Project Fund**	**Landfill Fund**	**Landfill Fund**
Financing Type	*Lease Purchase*	*Bonds*	*LOC*	*Lease Purchase*	*Lease Purchase*	*Lease Purchase*	*Lease Purchase*
FY 2019	$206,504	$2,369,656	$278,616	$6,041	$66,345	$60,679	$116,970
FY 2020	317,313	2,371,769	278,616		66,345	203,609	131,558
FY 2021	395,513	2,373,769	208,962		66,345		131,558
FY 2022	392,113	2,371,269			66,345		369,284
FY 2023	392,013	2,371,769					
FY 2024	391,763	2,370,019					
FY 2025	391,363	2,371,019					
FY 2026	393,963	2,369,519					
FY 2027	396,163	2,370,519					
FY 2028	395,013	2,373,631					
FY 2029	391,613	2,374,881					
FY 2030	394,088	2,373,131					
FY 2031	395,088	2,373,381					
FY 2032	395,688	2,369,081					
FY 2033	395,888	2,373,150					
FY 2034	395,688	2,368,400					
FY 2035	395,088	2,372,400					
FY 2036	394,088	2,371,450					
FY 2037	392,688	2,372,200					
FY 2038	395,888	2,369,200					
FY 2039	393,488	2,372,200					
FY 2040	395,688	2,372,200					
FY 2041	392,288	2,369,200					
FY 2042	396,075	2,373,200					
FY 2043	394,375	2,368,800					
FY 2044	392,350	2,371,200					
Total	**$9,981,779**	**$61,657,013**	**$766,194**	**$6,041**	**$265,380**	**$264,288**	**$749,371**

AUTHORIZED POSITIONS
ALL DEPARTMENTS

The table below represents the number of authorized positions for current departments beginning fiscal year 2015 through fiscal year 2019. 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 FY15 FT/PT	Actual FY16 FT/PT	Actual FY17 FT/PT	Budget FY18 FT/PT	Budget FY19 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	2/1	2/1	2/1	2/1	3/0
Tax Commissioner	125	7/0	7/0	7/0	7/0	7/0
Tax Assessors	126	7/5	9/5	9/5	9/5	9/5
County Clerk	130	2/0	2/0	1/0	1/0	1/0
Engineer	131	1/0	1/0	-	-	-
Economic Development	134	1/0	1/0	-	-	-
Elections/Registration	145	2/0	2/0	2/0	2/0	2/0
Facilities Maintenance	155	10/0	10/0	10/0	10/0	11/0
Information Technology	160	2/0	2/0	2/0	2/0	3/0
Fleet Maintenance	460	6/0	6/0	6/0	6/0	6/0
Roads and Bridges	475	23/0	24/0	24/0	25/0	26/0
Probate Court	230	3/0	3/0	3/0	3/0	3/0
Magistrate Court	231	7/1	3/1	2/0	2/0	2/0
Clerk of Court	235	12/0	14/0	14/0	14/0	14/0
Superior Court	265	2/3	2/3	2/4	2/4	2/4
District Attorney	266	0/3	0/3	0/3	0/3	2/1
Public Defender	267	1/0	1/0	1/0	1/0	1/0
Juvenile Court	268	1/3	1/3	1/3	2/0	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	-	-	-
Sheriff-Operations	340	42/9	44/9	44/9	45/9	47/9
Sheriff-Jail	341	34/2	36/2	38/0	38/0	39/0
Sheriff-HEAT Unit	342	1/0	1/0	1/0	1/0	1/0
Animal Control	374	3/3	3/4	3/4	4/4	6/3
Coroner	382	1/0	1/0	1/0	1/0	1/1
Fire Department	384	18/17	21/17	24/17	24/17	28/17
Parks and Recreation	696	4/42	4/42	5/41	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	7/0	7/0	7/0
Special Revenue Fund						
Felony Drug Court	218	1/1	1/1	2/0	2/0	2/0
Family Dep. Treatment Court	252	-	-	0/1	2/0	2/0
Emergency Medical Services	395	-	-	-	-	30/17
E-911	390	19/14	20/14	20/14	20/14	22/14
Senior Center	585	-	-	5/1	5/1	5/2
Enterprise Fund						
Landfill	480	7/3	7/3	7/3	7/3	8/3
Transit	754	1/1	1/1	1/2	1/2	1/2



HABERSHAM COUNTY

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Government-wide

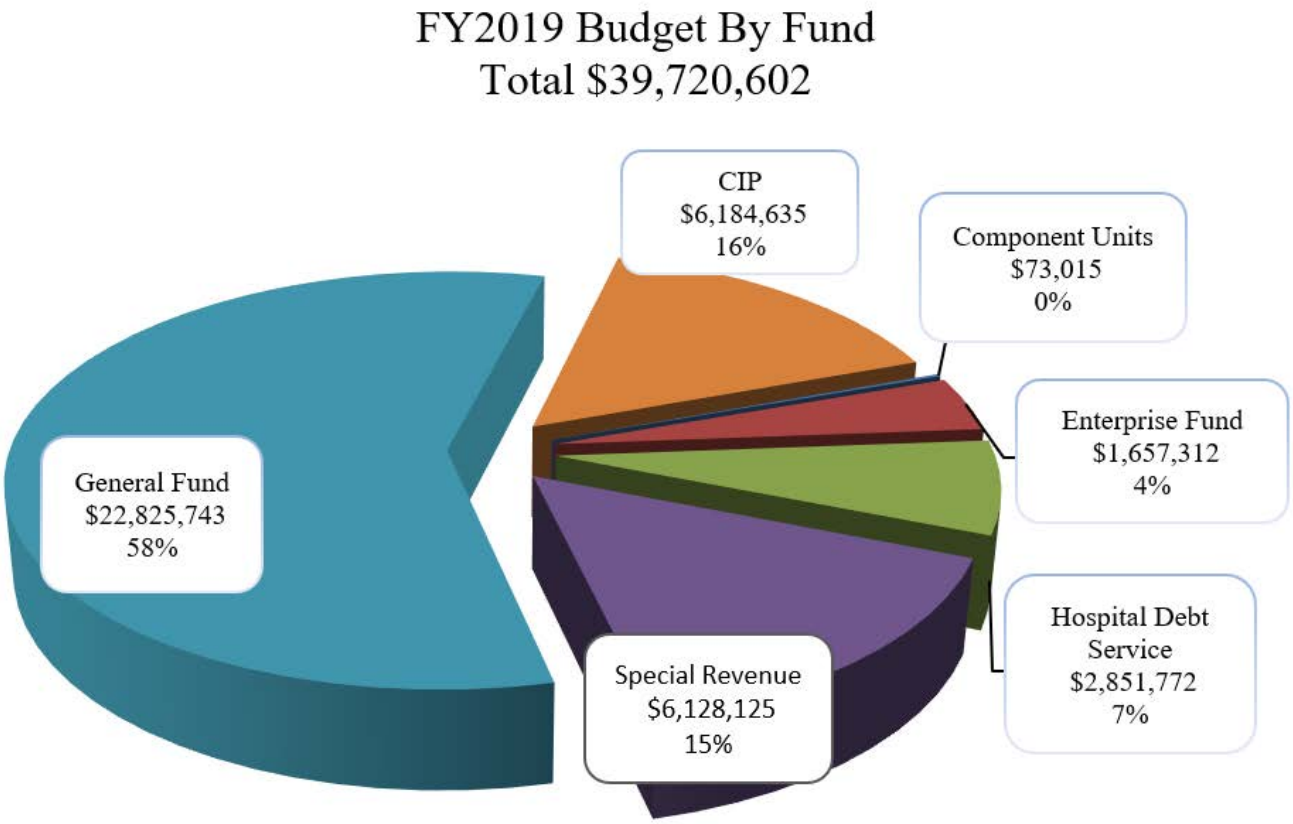


FY2019 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Hospital Bond	CIP Fund	Enterprise Fund	Component Units	Total
Revenues							
Property Taxes	$ 13,301,671	$ 597,319	$ 1,555,774	$ -	$ -	$ -	$ 15,454,764
Motor Vehicle Tax	1,301,306	-	-	-	-	-	1,301,306
Mobile Home Tax	103,443	-	-	-	-	-	103,443
Timber Tax	3,415	-	-	-	-	-	3,415
Cost, Penalties, And Interest	85,000	-	-	-	-	-	85,000
Intangible Tax	200,000	-	-	-	-	-	200,000
Real Estate Transfer Tax	50,000	-	-	-	-	-	50,000
Franchise Tax	77,172	-	-	-	-	-	77,172
Insurance Premium Tax	1,930,444	-	-	-	-	-	1,930,444
Alcohol Excise Tax	442,466	-	-	-	-	-	442,466
Occupational Tax	112,725	-	-	-	-	-	112,725
Other	9,180	-	-	-	-	-	9,180
Building Permits	130,000	-	-	-	-	-	130,000
Other Permits	9,000	-	-	-	-	-	9,000
Fines, Fees & Forfeitures	1,012,543	296,907	-	-	-	-	1,309,450
Fire Protection	-	-	-	-	-	-	-
Sheriff Services	50,000	-	-	-	-	-	50,000
Prisoner Board	10,000	-	-	-	-	-	10,000
Recreation Fees & Services	567,500	-	-	-	-	-	567,500
Collection Commissions	590,000	-	-	-	-	-	590,000
Other Charges For Services	290,200	2,617,000	-	-	1,446,588	-	4,353,788
Intergovernmental	1,498,192	890,659	-	-	58,773	-	2,447,624
Interest	5,000	-	-	-	5,005	12	10,017
Contributions	18,500	8,800	-	-	-	-	27,300
Forfeitures	-	-	-	-	-	-	-
Rental Income	133,147	-	-	-	49,200	-	182,347
Miscellaneous	12,831	85,424	-	-	2,400	1,200	101,855
Total Revenues	**21,943,735**	**4,496,109**	**1,555,774**	**-**	**1,561,966**	**1,212**	**29,558,796**
Expenditures							
General Government	6,920,932	26,000	2,651,772	5,781,773	-	-	15,380,477
Judicial	3,106,067	815,003	-	-	-	-	3,921,070
Public Safety	8,955,217	3,848,093	-	163,862	-	-	12,967,172
Recreation & Culture	1,239,378	-	-	216,500	-	-	1,455,878
Housing & Development	627,725	-	-	22,500	-	73,015	723,240
Health & Welfare	333,038	1,268,958	-	-	-	-	1,601,996
Enterprise	-	-	-	-	1,629,532	-	1,629,532
Total Expenditures	**21,182,357**	**5,958,054**	**2,651,772**	**6,184,635**	**1,629,532**	**73,015**	**37,679,365**

FY2019 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Hospital Bond	CIP Fund	Enterprise Fund	Component Units	Total
Other Sources & (Uses)							
Transfer In (Out) - Jail Fund	60,000	(60,000)	-	-	-	-	-
Transfer In (Out) - Hotel/Motel	39,000	(39,000)	-	-	-	-	-
Transfer In (Out) - Felony Drug	6,000	(16,000)	-	-	-	-	(10,000)
Transfer In (Out) - FDTC	-	10,000	-	-	-	-	10,000
Transfer In (Out) - E911 Fund	(674,721)	674,721	-	-	-	-	-
Transfer In (Out) - Senior Center	(192,295)	192,295	-	-	-	-	-
Transfer In (Out) - Hospital Debt	200,000	-	(200,000)	-	-	-	-
Transfer In (Out) - CIP Fund	(776,370)	-	-	776,370	-	-	-
Transfer in (Out) - SPLOST VI	-	-	1,126,016	-	-		1,126,016
Appropriated Fund Balance	569,008	699,929	169,982	5,408,265	67,566	71,803	6,986,553
Sale of Assets	8,000	-	-	-	-	-	8,000
Total Other Sources & (Uses)	**(761,378)**	**1,461,945**	**1,095,998**	**6,184,635**	**67,566**	**71,803**	**8,120,569**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**





HABERSHAM COUNTY

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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.



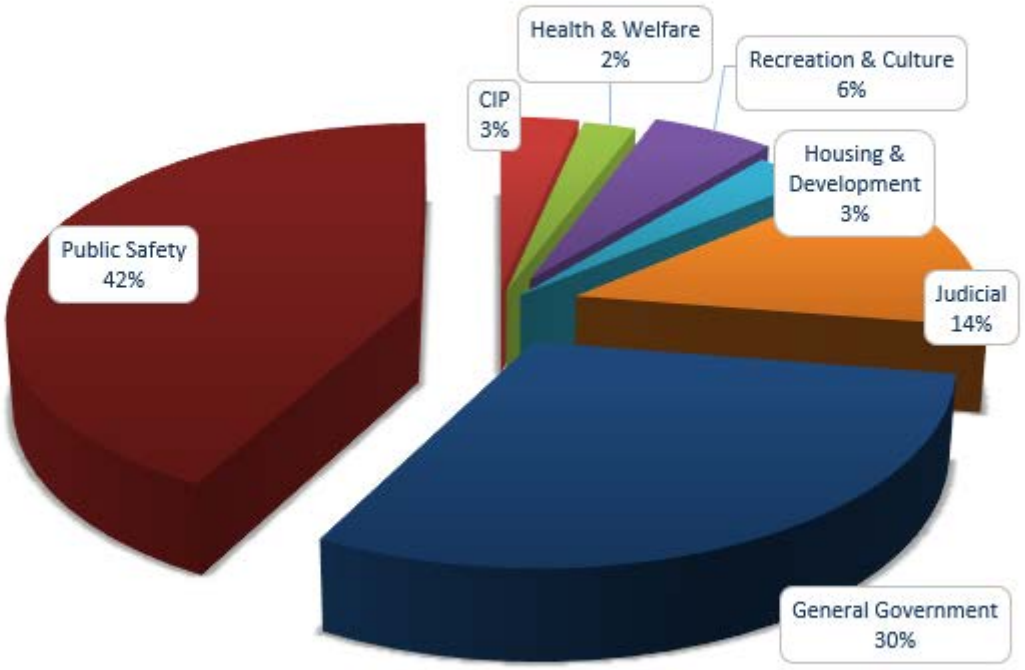
FY2019 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Revenues							
Taxes							
Property Taxes	$ 11,012,673	$ 11,091,709	$ 11,767,235	$ 12,333,202	$ 12,842,107	$ 13,301,671	
Motor Vehicle Tax	1,261,839	1,221,713	1,196,336	1,290,137	1,290,137	1,301,306	
Mobile Home Tax	116,749	104,275	94,525	100,154	100,154	103,443	
Timber Tax	2,388	1,661	2,568	3,307	3,307	3,415	
Cost, Penalties, And Interest	86,366	72,715	85,000	85,000	85,000	85,000	
Intangible Tax	188,271	206,927	200,000	200,000	200,000	200,000	
Real Estate Transfer Tax	61,410	59,156	50,000	50,000	50,000	50,000	
Franchise Tax	88,440	79,941	87,998	77,172	77,172	77,172	
Insurance Premium Tax	1,613,190	1,716,692	1,802,526	1,930,444	1,930,444	1,930,444	
Alcohol Excise Tax	499,288	403,767	428,000	442,466	442,466	442,466	
Occupational Tax	116,763	109,757	111,975	112,725	112,725	112,725	
Other	11,113	15,079	10,000	9,180	9,180	9,180	
Total Taxes	**15,058,490**	**15,083,391**	**15,836,163**	**16,633,787**	**17,142,692**	**17,616,822**	**11.2%**
Building Permits	125,736	120,012	120,000	130,000	130,000	130,000	
Other Permits	6,942	7,243	7,500	9,000	9,000	9,000	
Fines, Fees & Forfeitures	1,125,521	1,047,690	1,031,664	1,012,543	1,012,543	1,012,543	
Fire Protection	-	-	-	-	-	-	
Sheriff Services	41,277	38,306	38,000	50,000	50,000	50,000	
Prisoner Board	20,986	21,900	10,000	10,000	10,000	10,000	
Recreation Fees & Services	481,777	559,727	567,500	567,500	567,500	567,500	
Collection Commissions	545,294	578,832	590,000	590,000	590,000	590,000	
Other Charges For Services	177,913	203,491	136,850	290,200	290,200	290,200	
Intergovernmental	1,111,044	1,306,312	1,355,728	1,448,373	1,498,192	1,498,192	
Interest	105,007	(5,080)	5,000	5,000	5,000	5,000	
Contributions	9,860	76,306	17,000	18,500	18,500	18,500	
Rental Income	69,247	82,559	79,300	79,147	133,147	133,147	
Miscellaneous	215,116	49,062	15,850	12,831	12,831	12,831	
Total Revenues	**19,094,210**	**19,169,752**	**19,810,555**	**20,856,881**	**21,469,605**	**21,943,735**	**10.8%**
Operating Expenditures							
General Government	5,822,641	5,545,468	6,239,223	6,910,787	7,075,316	6,920,932	
Judicial	2,612,707	2,690,287	2,882,602	2,954,213	3,081,910	3,106,067	
Public Safety	7,766,953	7,963,785	7,684,483	8,250,976	8,429,453	8,955,217	
Recreation & Culture	1,118,853	1,220,974	1,216,445	1,239,436	1,234,689	1,239,378	
Housing & Development	604,712	590,633	648,444	617,284	618,383	627,725	
Health & Welfare	269,710	274,874	298,738	353,038	313,038	333,038	
Total Operating Expenditures	**18,195,575**	**18,286,020**	**18,969,935**	**20,325,734**	**20,752,789**	**21,182,357**	**11.7%**

FY2019 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

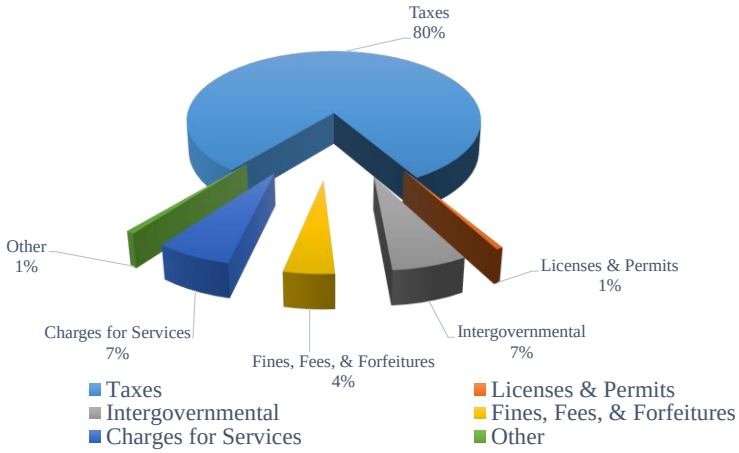
	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Other Sources & (Uses)							
Transfer Out - CIP Fund	(378,546)	(483,950)	(368,382)	(930,890)	(784,890)	(776,370)	
Transfer Out - E911 Fund	(467,488)	(506,337)	(519,422)	(580,751)	(626,730)	(674,721)	
Transfer Out - Transit Fund	(14,613)	(21,808)	-	-	-	-	
Transfer Out - Mountain NCIS	-	(5,788)	-	-	-	-	
Transfer Out - Senior Center	(89,654)	(22,401)	(101,044)	(178,220)	(187,204)	(192,295)	
Transfer Out - SPLOST V	-	(40,536)	-	-	-	-	
Transfer Out - FDTC	(4,771)	-	-	-	-	-	
Transfer In - Hotel/Motel	38,045	40,070	39,000	39,000	39,000	39,000	
Transfer in - Hospital Bond Tax	-	-	-	-	200,000	200,000	
Transfer In - Jail Fund	-	133,000	-	60,000	60,000	60,000	-
Transfer In - DATE Fund	60,637	-	-	-	-	-	
Transfer In - Sheriff	-	6,000	7,464	6,000	6,000	6,000	
Hospital Auth Loc Proceeds	-	-	-	-	-	-	
Appropriated Fund Balance	-	-	300,764	-	569,008	569,008	
Fund Bal for Future Debt Service	-	-	(200,000)	-	-	-	
Sale of Assets	279,593	22,599	1,000	-	8,000	8,000	
Total Other Sources & (Uses)	**(576,796)**	**(879,151)**	**(840,620)**	**(1,584,861)**	**(716,816)**	**(761,378)**	**9.4%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 321,838**	**$ 4,581**	**$ -**	**$ (1,053,714)**	**$ -**	**$ -**	

General Fund Expenditures, Transfers & Other Uses FY2019



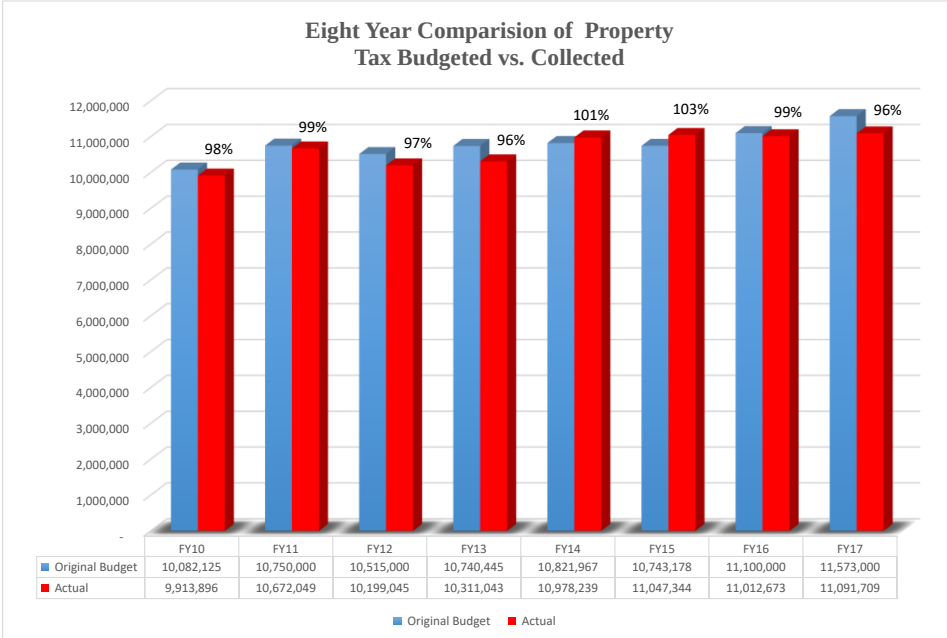
Revenues

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

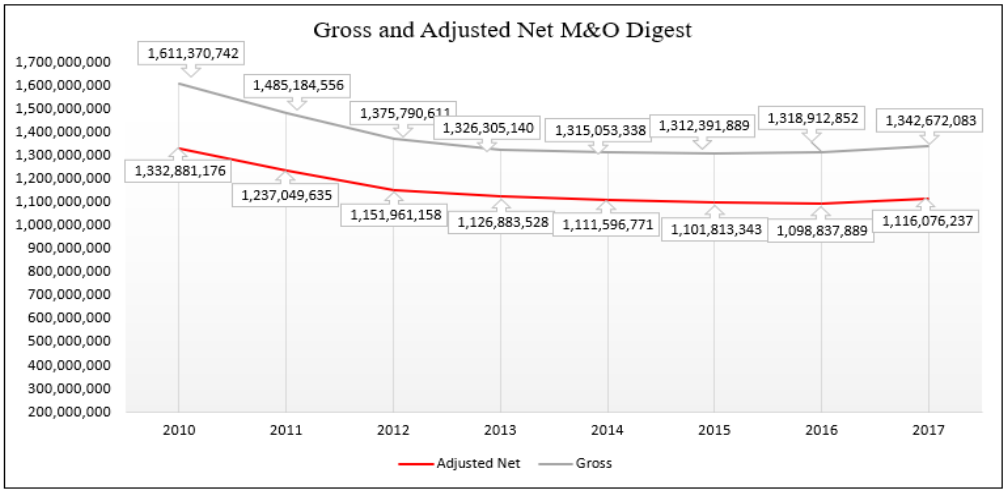
The majority of taxes collected are General Property taxes. Below is a graph that depicts the budgeted General Property tax vs. actual collected for the last eight fiscal years.



	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Original Budget	10,082,125	10,750,000	10,515,000	10,740,445	10,821,967	10,743,178	11,100,000	11,573,000
Actual	9,913,896	10,672,049	10,199,045	10,311,043	10,978,239	11,047,344	11,012,673	11,091,709

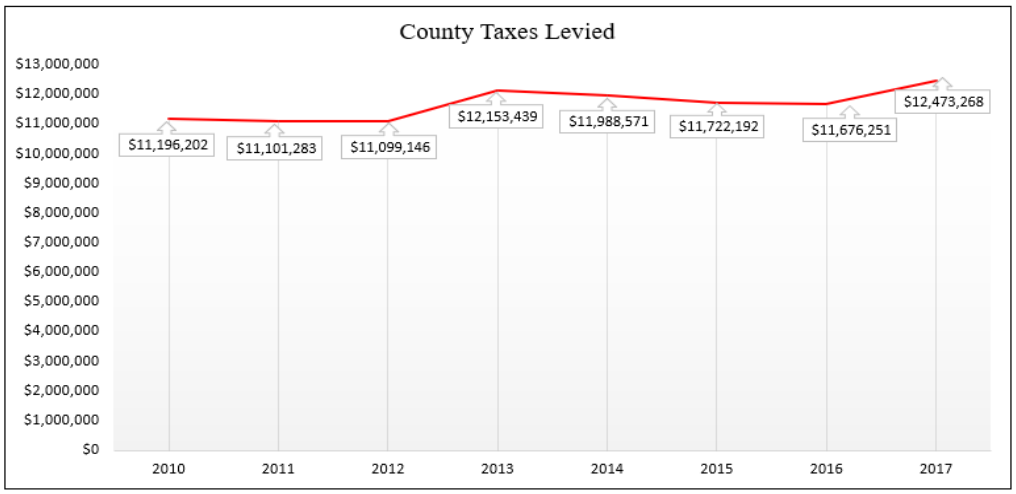
Gross and Adjusted Net M&O

The Board of Commissioners levies taxes based upon the Adjusted Net M&O, which is the Gross M&O assessed 40% Value less exemptions. Below is an eight year history of the Gross and Adjusted Net M&O Digest.



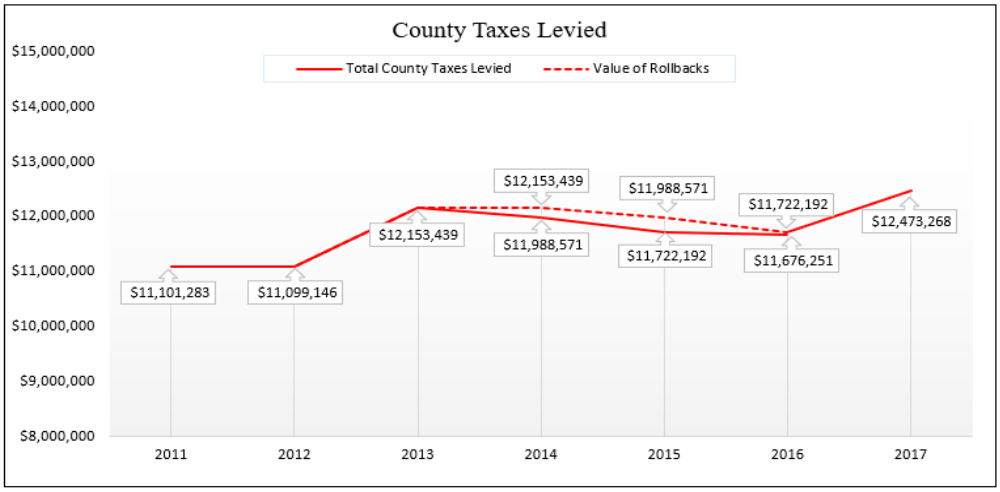
County Taxes Levied

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 an eight year history of the County Taxes Levied.



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. During 2014, 2015, and 2016 the Board of Commissioners accepted the rollback rate and reduced the County Taxes Leived. Below is an eight year history of County Taxes Levied with the Value of Rollbacks for 2014 through 2016.





HABERSHAM COUNTY

GEORGIA | Est. 1818

FY2019 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
General Administration							
Countywide							
Salaries & Benefits	$ 50,602	$ 54,224	$ 62,700	$ 64,300	$ 64,300	$ 64,300	
Operating	997,428	758,114	681,850	966,653	966,653	966,653	
Total Countywide	**$ 1,048,029**	**$ 812,339**	**$ 744,550**	**$ 1,030,953**	**$ 1,030,953**	**$ 1,030,953**	**38%**
Commissioners							
Salaries & Benefits	$ 82,705	$ 79,599	$ 84,921	$ 98,501	$ 95,545	$ 95,493	
Operating	85,944	81,947	183,500	155,000	140,000	120,000	
Total Commissioners	**$ 168,649**	**$ 161,545**	**$ 268,421**	**$ 253,501**	**$ 235,545**	**$ 215,493**	**-20%**
County Manager							
Salaries & Benefits	$ 167,059	$ 183,758	$ 184,462	$ 192,833	$ 194,919	$ 199,532	
Operating	9,543	10,261	10,700	10,400	10,400	10,400	
Total County Manager	**$ 176,602**	**$ 194,019**	**$ 195,162**	**$ 203,233**	**$ 205,319**	**$ 209,932**	**8%**
Finance							
Salaries & Benefits	$ 234,076	$ 234,249	$ 249,899	$ 264,104	$ 264,811	$ 270,966	
Operating	9,727	7,287	8,500	9,920	9,920	9,920	
Total Finance	**$ 243,803**	**$ 241,536**	**$ 258,399**	**$ 274,024**	**$ 274,731**	**$ 280,886**	**9%**
Human Resources							
Salaries & Benefits	$ 128,147	$ 111,076	$ 136,184	$ 155,519	$ 169,862	$ 173,808	
Operating	5,852	41,922	19,150	25,630	22,000	22,000	
Total Human Resources	**$ 133,999**	**$ 152,997**	**$ 155,334**	**$ 181,149**	**$ 191,862**	**$ 195,808**	**26%**
Tax Commissioner							
Salaries & Benefits	$ 302,762	$ 280,569	$ 327,308	$ 327,246	$ 326,991	$ 332,260	
Operating	62,753	62,654	57,860	62,060	62,060	62,060	
Total Tax Commissioner	**$ 365,516**	**$ 343,223**	**$ 385,168**	**$ 389,306**	**$ 389,051**	**$ 394,320**	**2%**
Tax Assessors							
Salaries & Benefits	$ 439,763	$ 425,340	$ 464,720	$ 477,005	$ 477,555	$ 487,683	
Operating	77,955	75,452	78,908	78,873	78,773	78,773	
Total Tax Assessors	**$ 517,718**	**$ 500,792**	**$ 543,628**	**$ 555,878**	**$ 556,328**	**$ 566,456**	**4%**

FY2019 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Board of Equalization							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	3,248	1,624	4,350	4,350	4,350	4,350	
Total Board of Equalization	**$ 3,248**	**$ 1,624**	**$ 4,350**	**$ 4,350**	**$ 4,350**	**$ 4,350**	**0%**
County Clerk							
Salaries & Benefits	$ 51,957	$ 58,309	$ 64,001	$ 69,950	$ 69,876	$ 71,450	
Operating	8,495	799	1,075	5,205	5,205	5,205	
Total County Clerk	**$ 60,452**	**$ 59,108**	**$ 65,076**	**$ 75,155**	**$ 75,081**	**$ 76,655**	**18%**
Elections & Registration							
Salaries & Benefits	$ 90,291	$ 89,447	$ 96,944	$ 100,605	$ 101,005	$ 103,355	
Operating	69,194	44,295	43,350	48,350	48,350	48,350	
Total Elections & Registration	**$ 159,485**	**$ 133,742**	**$ 140,294**	**$ 148,955**	**$ 149,355**	**$ 151,705**	**8%**
Facilities Maintenance							
Salaries & Benefits	$ 371,959	$ 370,968	$ 398,504	$ 430,716	$ 444,907	$ 453,144	
Operating	450,305	436,177	437,073	445,717	421,102	421,102	
Total Facilities Management	**$ 822,264**	**$ 807,145**	**$ 835,577**	**$ 876,433**	**$ 866,009**	**$ 874,246**	**5%**
Information Technology							
Salaries & Benefits	$ 113,654	$ 130,261	$ 141,083	$ 149,055	$ 196,174	$ 200,870	
Operating	121,358	122,413	135,165	172,839	169,839	169,839	
Total Information Technology	**$ 235,012**	**$ 252,675**	**$ 276,248**	**$ 321,894**	**$ 366,013**	**$ 370,709**	**34%**
Fleet Services							
Salaries & Benefits	$ 237,488	$ 254,030	$ 275,097	$ 278,801	$ 281,381	$ 287,584	
Operating	138,081	151,381	154,960	307,960	307,960	307,960	
Total Fleet Services	**$ 375,569**	**$ 405,410**	**$ 430,057**	**$ 586,761**	**$ 589,341**	**$ 595,544**	**38%**
Roads & Bridges							
Salaries & Benefits	$ 866,234	$ 815,212	$ 975,308	$ 1,321,495	$ 986,646	$ 1,035,907	
Operating	297,202	313,938	345,830	353,300	344,452	344,452	
Capital	6,255	19,263	-	-	-	-	
Total Roads & Bridges	**$ 1,163,436**	**$ 1,148,413**	**$ 1,321,138**	**$ 1,674,795**	**$ 1,331,098**	**$ 1,380,359**	**4%**

FY2019 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
General Administration - Continued							
Safety							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	201	-	1,900	1,900	1,900	1,900	
Total Safety	**$ 201**	**$ -**	**$ 1,900**	**$ 1,900**	**$ 1,900**	**$ 1,900**	**0%**
Contingency							
Salaries & Benefits	$ -	$ -	$ 100,000	$ -	$ 186,460	$ 29,211	
Operating	-	-	181,421	-	289,420	209,905	
Total Contingency	**$ -**	**$ -**	**$ 281,421**	**$ -**	**$ 475,880**	**$ 239,116**	**-15%**
Independent Agencies	**$ 348,658**	**$ 330,901**	**$ 332,500**	**$ 332,500**	**$ 332,500**	**$ 332,500**	**0%**
Total General Administration	**$ 5,822,641**	**$ 5,564,731**	**$ 6,239,223**	**$ 6,910,787**	**$ 7,075,316**	**$ 6,920,932**	**11%**
Judicial							
Probate Court							
Salaries & Benefits	$ 149,899	$ 165,233	$ 182,482	$ 184,562	$ 182,767	$ 184,623	
Operating	29,341	14,615	25,600	15,910	15,910	15,910	
Total Probate Court	**$ 179,241**	**$ 179,848**	**$ 208,082**	**$ 200,472**	**$ 198,677**	**$ 200,533**	**-4%**
Magistrate Court							
Salaries & Benefits	$ 145,075	$ 143,721	$ 158,335	$ 161,904	$ 161,249	$ 162,802	
Operating	6,411	8,017	14,850	14,850	14,850	14,850	
Total Magistrate Court	**$ 151,486**	**$ 151,738**	**$ 173,185**	**$ 176,754**	**$ 176,099**	**$ 177,652**	**3%**
Clerk of Court							
Salaries & Benefits	$ 556,213	$ 544,477	$ 625,570	$ 629,231	$ 626,799	$ 638,234	
Operating	71,581	75,873	77,700	77,700	77,700	77,700	
Capital	-	-	-	-	-	-	
Total Clerk of Court	**$ 627,794**	**$ 620,351**	**$ 703,270**	**$ 706,931**	**$ 704,499**	**$ 715,934**	**2%**
Juvenile Offenders							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	5,050	3,150	8,000	8,000	8,000	8,000	
Total Juvenile Offenders	**$ 5,050**	**$ 3,150**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**0%**

FY2019 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Superior Court							
Salaries & Benefits	$ 151,976	$ 153,229	$ 159,456	$ 160,835	$ 161,329	$ 164,502	
Operating	89,194	75,419	83,800	88,300	90,300	90,300	
Total Superior Court	**$ 241,170**	**$ 228,648**	**$ 243,256**	**$ 249,135**	**$ 251,629**	**$ 254,802**	**5%**
District Attorney							
Salaries & Benefits	$ 54,004	$ 22,891	$ 10,828	$ 18,499	$ 119,910	$ 122,358	
Operating	174,157	184,780	255,115	323,540	323,540	323,540	
Total District Attorney	**$ 228,161**	**$ 207,671**	**$ 265,943**	**$ 342,039**	**$ 443,450**	**$ 445,898**	**68%**
Public Defender							
Salaries & Benefits	$ 54,943	$ 52,097	$ 56,866	$ 55,938	$ 55,563	$ 56,754	
Operating	412,958	544,403	553,151	553,061	553,061	553,061	
Total Public Defender	**$ 467,902**	**$ 596,500**	**$ 610,017**	**$ 608,999**	**$ 608,624**	**$ 609,815**	**0%**
Juvenile Court							
Salaries & Benefits	$ 205,894	$ 202,361	$ 162,134	$ 142,606	$ 161,439	$ 162,365	
Operating	85,001	93,923	80,638	97,830	102,719	102,719	
Total Juvenile Court	**$ 290,895**	**$ 296,285**	**$ 242,772**	**$ 240,436**	**$ 264,158**	**$ 265,084**	**9%**
State Court							
Salaries & Benefits	$ 171,353	$ 162,502	$ 174,374	$ 175,778	$ 173,070	$ 173,836	
Operating	92,539	91,046	97,680	97,680	97,680	97,680	
Total State Court	**$ 263,892**	**$ 253,549**	**$ 272,054**	**$ 273,458**	**$ 270,750**	**$ 271,516**	**0%**
Solicitor							
Salaries & Benefits	$ 147,616	$ 143,047	$ 147,473	$ 147,989	$ 147,474	$ 148,283	
Operating	9,500	9,500	8,550	-	8,550	8,550	
Total Solicitor	**$ 157,116**	**$ 152,547**	**$ 156,023**	**$ 147,989**	**$ 156,024**	**$ 156,833**	**1%**
Total Judicial	**$ 2,612,707**	**$ 2,690,287**	**$ 2,882,602**	**$ 2,954,213**	**$ 3,081,910**	**$ 3,106,067**	**8%**
Public Safety							
Sheriff							
Salaries & Benefits	$ 2,485,884	$ 2,526,222	$ 2,728,330	$ 2,683,791	$ 2,813,877	$ 3,050,711	
Operating	616,473	743,469	535,315	602,990	592,990	592,990	
Total Sheriff	**$ 3,102,357**	**$ 3,269,691**	**$ 3,263,645**	**$ 3,286,781**	**$ 3,406,867**	**$ 3,643,701**	**12%**

FY2019 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Jail							
Salaries & Benefits	$ 1,536,212	$ 1,607,892	$ 1,641,189	$ 1,711,918	$ 1,717,494	$ 1,749,445	
Operating	748,492	837,888	690,390	1,024,640	1,024,640	1,024,640	
Total Jail	**$ 2,284,704**	**$ 2,445,780**	**$ 2,331,579**	**$ 2,736,558**	**$ 2,742,134**	**$ 2,774,085**	**19%**
Heat Unit							
Salaries & Benefits	$ 60,517	$ 52,798	$ 52,835	$ 58,011	$ 57,582	$ 58,551	
Operating	17,047	11,749	33,900	34,900	34,900	34,900	
Total Heat Unit	**$ 77,563**	**$ 64,547**	**$ 86,735**	**$ 92,911**	**$ 92,482**	**$ 93,451**	**8%**
Animal Control							
Salaries & Benefits	$ 161,949	$ 205,883	$ 209,132	$ 246,697	$ 278,567	$ 283,817	
Operating	100,244	134,002	116,475	162,625	151,225	151,225	
Capital	-	9,999	-	-	-	-	
Total Animal Control	**$ 262,194**	**$ 349,885**	**$ 325,607**	**$ 409,322**	**$ 429,792**	**$ 435,042**	**34%**
Coroner							
Salaries & Benefits	$ 9,892	$ 9,429	$ 11,955	$ 12,389	$ 12,219	$ 12,182	
Operating	13,742	15,151	15,925	15,550	15,550	15,550	
Total Coroner	**$ 23,634**	**$ 24,581**	**$ 27,880**	**$ 27,939**	**$ 27,769**	**$ 27,732**	**-1%**
Fire Department							
Salaries & Benefits	$ 1,046,000	$ 1,115,441	$ 1,238,293	$ 1,273,629	$ 1,306,553	$ 1,555,514	
Operating	170,238	190,779	192,330	211,720	223,360	223,360	
Total Fire Department	**$ 1,216,237**	**$ 1,306,221**	**$ 1,430,623**	**$ 1,485,349**	**$ 1,529,913**	**$ 1,778,874**	**24%**
Emergency Management							
Salaries & Benefits	$ 39,469	$ 75,474	$ 80,599	$ 89,001	$ 89,521	$ 91,357	
Operating	80,191	21,682	137,815	123,115	110,975	110,975	
Capital	-	22,856	-	-	-	-	
Total Emergency Management	**$ 119,661**	**$ 120,012**	**$ 218,414**	**$ 212,116**	**$ 200,496**	**$ 202,332**	**-7%**
Emergency Medical Service							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	680,603	383,070	-	-	-	-	
Total Emergency Medical Service	**$ 680,603**	**$ 383,070**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Total Public Safety	**$ 7,766,953**	**$ 7,963,785**	**$ 7,684,483**	**$ 8,250,976**	**$ 8,429,453**	**$ 8,955,217**	**17%**

FY2019 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Recreation & Culture							
Recreation Department							
Salaries & Benefits	$ 406,848	$ 456,186	$ 458,329	$ 464,115	$ 464,688	$ 469,377	
Operating	442,839	481,325	460,220	464,200	458,880	458,880	
Total Recreation Department	**$ 849,687**	**$ 937,511**	**$ 918,549**	**$ 928,315**	**$ 923,568**	**$ 928,257**	**1%**
Independent Agencies	**$ 269,166**	**$ 283,463**	**$ 297,896**	**$ 311,121**	**$ 311,121**	**$ 311,121**	**4%**
Total Recreation & Culture	**$ 1,118,853**	**$ 1,220,974**	**$ 1,216,445**	**$ 1,239,436**	**$ 1,234,689**	**$ 1,239,378**	**2%**
Housing & Development							
Planning & Development							
Salaries & Benefits	$ 405,993	$ 429,595	$ 468,677	$ 435,667	$ 436,766	$ 446,126	
Operating	86,999	39,330	49,465	50,180	50,180	50,180	
Total Planning & Development	**$ 492,992**	**$ 468,924**	**$ 518,142**	**$ 485,847**	**$ 486,946**	**$ 496,306**	**-4%**
Planning Commission							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	4,214	3,948	7,900	5,500	5,500	5,500	
Total Planning Commission	**$ 4,214**	**$ 3,948**	**$ 7,900**	**$ 5,500**	**$ 5,500**	**$ 5,500**	**-30%**
Extension Services							
Salaries & Benefits	$ 22,726	$ 24,892	$ 26,265	$ 26,413	$ 26,413	$ 26,395	
Operating	76,448	80,036	82,737	86,124	86,124	86,124	
Total Extension Services	**$ 99,174**	**$ 104,928**	**$ 109,002**	**$ 112,537**	**$ 112,537**	**$ 112,519**	**3%**
Independent Agencies	**$ 8,332**	**$ 12,832**	**$ 13,400**	**$ 13,400**	**$ 13,400**	**$ 13,400**	**0%**
Total Housing & Development	**$ 604,712**	**$ 590,633**	**$ 648,444**	**$ 617,284**	**$ 618,383**	**$ 627,725**	**-3%**
Health & Welfare							
Independent Agencies	**$ 269,710**	**$ 274,874**	**$ 298,738**	**$ 353,038**	**$ 313,038**	**$ 333,038**	**11%**
Total General Fund	**$ 18,195,575**	**$ 18,305,283**	**$ 18,969,935**	**$ 20,325,734**	**$ 20,752,789**	**$ 21,182,357**	**12%**



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:

FY2019 budget reflects an increase in Payroll Employee Appreciation of $1,500, an increase in FICA Withholding of $100, an increase in Legal Services of $12,000, a decrease in Telephone Countywide of $3,000, a decrease in Audit of $4,950, a decrease in Contracted Services of $33,560, a decrease in Internet of $5,000, an increase in Wellness Program of $500, an increase in Printer Charges of $3,000, and a decrease in Bank Fees of $1,500.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$47,013	$47,117	$47,500	$49,000
Benefits	3,589	7,188	15,200	15,300
Operating Expenditures	883,489	720,134	681,850	649,340
Debt Service	113,939	37,980	-	317,313
Total Expenditures	$1,048,029	$812,419	$744,550	$1,030,953

FY2019 Annual Budget
Governmental Funds - General Administration
Countywide - 110

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Employee Apprecation	$ 47,013	$ 47,117	$ 47,500	$ 49,000	$ 49,000	$ 49,000	
Total Salaries	**47,013**	**47,117**	**47,500**	**49,000**	**49,000**	**49,000**	**3%**
Benefits							
FICA Contributions	3,589	3,844	3,700	3,800	3,800	3,800	
Other Employee Benefits	-	3,264	11,500	11,500	11,500	11,500	
Total Benefits	**3,589**	**7,108**	**15,200**	**15,300**	**15,300**	**15,300**	**1%**
Total Personal Services	**50,602**	**54,224**	**62,700**	**64,300**	**64,300**	**64,300**	**3%**
Operating Expenditures							
Legal Services	286,149	108,362	100,000	112,000	112,000	112,000	
Telephone	(2,236)	39,684	45,000	42,000	42,000	42,000	
Advertising	13,500	13,500	13,500	13,500	13,500	13,500	
Liability Insurance	293,635	264,834	275,000	275,000	275,000	275,000	
Postage	7,951	5,180	-	-	-	-	
Audit Services	79,350	79,400	79,350	74,400	74,400	74,400	
Conference & Training	-	-	-	-	-	-	
Contracted Services	8,991	88,484	41,000	7,440	7,440	7,440	
Internet	-	14,819	20,000	15,000	15,000	15,000	
EAP	-	1,379	1,500	1,500	1,500	1,500	
Wellness Program	2,245	2,023	2,500	3,000	3,000	3,000	
Drug Testing	5,213	-	-	-	-	-	
Pre-Employment Physicals	4,533	-	-	-	-	-	
Printer Charges	173,631	96,701	95,000	98,000	98,000	98,000	
Other Expenses	10,526	5,769	9,000	7,500	7,500	7,500	
Debt Service	113,939	37,980	-	317,313	317,313	317,313	
Total Operating Expenditures	**997,428**	**758,114**	**681,850**	**966,653**	**966,653**	**966,653**	**42%**
Total Expenditures	**$ 1,048,029**	**$ 812,339**	**$ 744,550**	**$ 1,030,953**	**$ 1,030,953**	**$ 1,030,953**	**38%**

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, levies 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 FY2019 employee merit pay increases and Phase III of the Compensation and Classification adjustments, while continuing to properly fund all current services.

Goal #2: Ensure timely completion of existing construction/development projects including the Senior Center multi-activity wellness facility, Administration Building, Airport Terminal Building, Phases III and IV of the Airport Taxiway Project, and grading in the Airport Industrial Park.

Budget Highlights:

FY2019 budget reflects a decrease in Advertising of $500, an increase in Travel Expenses of $1,500, an increase in Training/Conferences of $1,000, an increase in Dues of $1,000, a decrease in Contracted Services of $65,000, a decrease in Supplies, Books & Periodicals of $500, and a decrease in Meetings with Meals of $1,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$58,421	$59,720	$60,119	$62,185
Benefits	24,284	19,878	24,802	33,308
Operating Expenditures	85,944	81,947	183,500	120,000
Total Expenditures	$168,649	$161,545	$268,421	$215,493

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Part Time	5	5	5	5	5	5

FY2019 Annual Budget
Governmental Funds - General Administration
Commissioners - 120

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 58,421	$ 59,720	$ 60,119	$ 62,185	$ 62,185	$ 62,185	
Total Salaries	**58,421**	**59,720**	**60,119**	**62,185**	**62,185**	**62,185**	**3%**
Benefits							
Group Insurance	14,970	11,172	16,702	27,142	24,186	24,186	
Social Security (FICA)	4,924	5,024	4,599	5,216	5,216	5,216	
Retirement Contribution	4,100	3,150	2,914	2,996	2,996	2,996	
Workers' Compensation	160	236	301	367	367	315	
Vision Insurance	29	63	63	130	130	130	
Dental Insurance	102	233	223	465	465	465	
Total Benefits	**24,284**	**19,878**	**24,802**	**36,316**	**33,360**	**33,308**	**34%**
Total Personal Services	**82,705**	**79,599**	**84,921**	**98,501**	**95,545**	**95,493**	**12%**
Operating Expenditures							
Advertising	5,810	5,146	6,000	5,500	5,500	5,500	
Travel Expense	12,112	9,538	7,500	9,000	9,000	9,000	
Postage	4,236	3,608	3,500	3,500	3,500	3,500	
Conference & Training	7,280	10,431	12,000	13,000	13,000	13,000	
Dues	40,902	40,741	40,000	41,000	41,000	41,000	
Contracted Services	2,883	1,641	100,000	70,000	55,000	35,000	
Supplies	10,283	8,918	9,500	9,000	9,000	9,000	
Meeting With Meals	2,438	1,924	5,000	4,000	4,000	4,000	
Total Operating Expenditures	**85,944**	**81,947**	**183,500**	**155,000**	**140,000**	**120,000**	**-35%**
Total Expenditures	**$ 168,649**	**$ 161,545**	**$ 268,421**	**$ 253,501**	**$ 235,545**	**$ 215,493**	**-20%**

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: Complete construction projects currently underway including; Administration Building, Senior Wellness Center, Airport Terminal, Airport Taxiway, and Industrial Park Development.

Goal #2: Complete Service Delivery Strategy and Comprehensive Land Use Plan by the Department of Community Affairs deadline.

Budget Highlights:

FY2019 budget reflects an increase in Vehicle Parts/Repair/Maintenance of $100, a decrease in Training/Conferences of $100, an increase in Tires/Tubes of $700, and a decrease in Supplies of $1,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$127,931	$137,061	$144,444	$157,777
Benefits	39,128	46,696	40,018	41,755
Operating Expenditures	9,543	10,261	10,700	10,400
Total Expenditures	$176,602	$194,019	$195,162	$209,932

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	2	2	2	2	2	2

FY2019 Annual Budget
Governmental Funds - General Administration
County Manager - 121

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 127,840	$ 137,061	$ 144,444	$ 149,569	$ 152,773	$ 157,777	
Overtime	91	-	-	-	-	-	
Total Salaries	**127,931**	**137,061**	**144,444**	**149,569**	**152,773**	**157,777**	**9%**
Benefits							
Group Insurance	10,859	7,965	12,441	12,700	11,317	11,317	
Social Security (FICA)	10,173	10,490	11,077	11,442	11,707	11,442	
Retirement Contribution	17,282	26,962	15,184	17,644	17,644	17,644	
Workers' Compensation	313	713	725	883	883	757	
Vision Insurance	111	120	126	130	130	130	
Dental Insurance	390	445	465	465	465	465	
Total Benefits	**39,128**	**46,696**	**40,018**	**43,264**	**42,146**	**41,755**	**4%**
Total Personal Services	**167,059**	**183,758**	**184,462**	**192,833**	**194,919**	**199,532**	**8%**
Operating Expenditures							
Telephone	812	1,205	1,200	1,200	1,200	1,200	
Travel Expense	1,562	1,964	2,200	2,200	2,200	2,200	
Parts/Repair/Maint	751	76	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	500	600	600	600	
Conference & Training	1,438	2,125	2,100	2,000	2,000	2,000	
Dues	901	1,869	1,200	1,200	1,200	1,200	
Gas/Oil	1,160	1,513	1,200	1,200	1,200	1,200	
Tires/Tubes	-	704	-	700	700	700	
Supplies	2,313	316	2,000	1,000	1,000	1,000	
Meeting With Meals	604	490	300	300	300	300	
Total Operating Expenditures	**9,543**	**10,261**	**10,700**	**10,400**	**10,400**	**10,400**	**-3%**
Total Expenditures	**$ 176,602**	**$ 194,019**	**$ 195,162**	**$ 203,233**	**$ 205,319**	**$ 209,932**	**8%**

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: Obtain CVIOG Financial Officer Level 1 Certification for 50% of the department.

Goal #2: Update internal departmental procedures.

Budget Highlights:

FY2019 budget reflects an increase in Training/Conferences of $500, an increase in Dues of $155, and an increase in Contracted Services of $765.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$177,344	$182,943	$188,187	$210,532
Benefits	56,732	51,305	61,712	60,434
Operating Expenditures	9,727	7,287	8,500	9,920
Total Expenditures	$243,803	$241,536	$258,399	$280,886

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	4	4	4	4	4	4
Part Time	-	-	-	-	-	-

FY2019 Annual Budget
Governmental Funds - General Administration
Finance Department - 122

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 175,544	$ 180,116	$ 188,187	$ 199,579	$ 203,855	$ 210,532	
Part Time Salaries	1,754	2,828	-	-	-	-	
Overtime	46	-	-	-	-	-	
Total Salaries	**177,344**	**182,943**	**188,187**	**199,579**	**203,855**	**210,532**	**12%**
Benefits							
Group Insurance	32,104	23,474	35,116	36,018	32,095	32,095	
Social Security (FICA)	13,569	13,289	14,431	15,268	15,622	15,268	
Retirement Contribution	9,525	12,427	9,880	10,871	10,871	10,871	
Workers' Compensation	431	935	944	1,178	1,178	1,010	
Vision Insurance	244	252	422	260	260	260	
Dental Insurance	858	928	919	930	930	930	
Total Benefits	**56,732**	**51,305**	**61,712**	**64,525**	**60,956**	**60,434**	**-2%**
Total Personal Services	**234,076**	**234,249**	**249,899**	**264,104**	**264,811**	**270,966**	**8%**
Operating Expenditures							
Telephone	28	-	-	-	-	-	
Advertising	1,246	-	-	-	-	-	
Travel Expense	1,967	1,151	2,500	2,500	2,500	2,500	
Conference & Training	1,380	1,916	2,250	2,750	2,750	2,750	
Dues	685	100	250	405	405	405	
Contracted Services	-	-	-	765	765	765	
Supplies	4,421	4,120	3,500	3,500	3,500	3,500	
Total Operating Expenditures	**9,727**	**7,287**	**8,500**	**9,920**	**9,920**	**9,920**	**17%**
Total Expenditures	**$ 243,803**	**$ 241,536**	**$ 258,399**	**$ 274,024**	**$ 274,731**	**$ 280,886**	**9%**

GENERAL ADMINISTRATION

Department Budget Overview

HUMAN RESOURCES

The Habersham County Human Resources Department is responsible for the successful recruitment, compensation, development and retention of a highly qualified workforce. The Human Resources Department provides recruitment, pre-screening and applicant referrals; new employee onboarding; benefit and retirement enrollment; compensation and performance-based merit pay increases; and training and development services. The Human Resources Department is also responsible for workers' compensation case management, coordination of safety and wellness programs, administration of DOT Drug & Alcohol Testing programs, and payroll. The Human Resources Department also maintains and secures personnel records and Human Resources Management Systems.

Goal #1: Reduce employee turnover rate by 2% by conducting county-wide onboarding services and exit interviews.

Goal #2: Provide Supervisory Leadership Training for all current and new supervisors.

Budget Highlights:

Approved to turn HR Technician from Part Time to Full Time. FY2019 budget reflects a decrease in Advertising of $1,000, an increase in Travel Expense of $200, an increase in Postage of $350, an increase in Training/Conferences of $1,500, an increase in Dues of $400, an increase in Supplies, Books & Periodicals of $900, and an increase in Meetings with Meals of $500.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$98,025	$91,934	$107,443	$134,799
Benefits	30,122	19,141	28,741	39,009
Operating Expenditures	5,852	41,922	19,150	22,000
Total Expenditures	$133,999	$152,997	$155,334	$195,808

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	2	2	2	4	3	3
Part Time	1	1	1	-	-	-

FY2019 Annual Budget
Governmental Funds - General Administration
Human Resources - 123

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 90,100	$ 84,378	$ 96,564	$ 103,504	$ 130,524	$ 134,799	
Part Time Salaries	7,912	7,544	10,879	18,000	-	-	
Overtime	13	13	-	-	-	-	
Total Salaries	**98,025**	**91,934**	**107,443**	**121,504**	**130,524**	**134,799**	**25%**
Benefits							
Group Insurance	18,129	6,106	15,054	18,017	22,297	22,297	
Social Security (FICA)	7,490	7,021	8,237	9,295	10,003	9,776	
Retirement Contribution	3,650	5,223	4,318	5,391	5,391	5,391	
Workers' Compensation	275	365	540	717	754	652	
Vision Insurance	128	91	126	130	195	195	
Dental Insurance	450	335	466	465	698	698	
Total Benefits	**30,122**	**19,141**	**28,741**	**34,015**	**39,338**	**39,009**	**36%**
Total Personal Services	**128,147**	**111,076**	**136,184**	**155,519**	**169,862**	**173,808**	**28%**
Operating Expenditures							
Telephone	355	739	720	1,200	720	720	
Advertising	354	2,558	2,000	1,000	1,000	1,000	
Travel Expense	156	572	800	1,000	1,000	1,000	
Postage	27	-	30	380	380	380	
Conference & Training	1,332	1,657	2,000	3,500	3,500	3,500	
Dues	50	175	200	600	600	600	
Contracted Services	-	15,455	-	-	-	-	
Drug Testing	-	6,434	4,000	4,000	4,000	4,000	
Pre-Employment Physicals	253	5,551	6,000	6,000	6,000	6,000	
ACA Act	1,631	7,660	1,750	1,750	1,750	1,750	
Supplies	1,544	969	1,500	2,400	2,400	2,400	
Meeting With Meals	-	-	-	500	500	500	
Small Equipment under $5,000	150	150	150	3,300	150	150	
Total Operating Expenditures	**5,852**	**41,922**	**19,150**	**25,630**	**22,000**	**22,000**	**15%**
Total Expenditures	**$ 133,999**	**$ 152,997**	**$ 155,334**	**$ 181,149**	**$ 191,862**	**$ 195,808**	**26%**

GENERAL ADMINISTRATION

Department Budget Overview

SAFETY

The Safety Program is designed to ensure employees work safely in all aspects of their jobs. The Safety and Wellbeing Committee was formed to educate the workforce on preventing work related injuries and illnesses. The Human Resources Director and Facilities Management Director serve as Co-Chairs of the Safety and Wellbeing Committee and oversee all safety and loss prevention efforts. The Safety Program initiatives are designed to help the County implement proactive measures to ensure the safety and health of County employees, protection of property, and compliance with the safety discount program. The Safety and Wellbeing Committee also promotes healthy lifestyles for employees through education, training, and wellness events.

Goal #1: Coordinate quarterly Safety and Wellbeing Committee meetings.

Goal #2: Implement initiatives to become eligible for the 7.5% discount on our Workers' Compensation premiums.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	201	-	1,900	1,900
Total Expenditures	$201	$ -	$1,900	$1,900

FY2019 Annual Budget
Governmental Funds - General Administration
Safety - 154

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Operating Expenditures							
Travel Expense	$ 71	$ -	$ 100	$ 100	$ 100	$ 100	
Supplies	130	-	1,800	1,800	1,800	1,800	
Total Operating Expenditures	**201**	**-**	**1,900**	**1,900**	**1,900**	**1,900**	**0%**
Total Expenditures	**$ 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.

Budget Highlights:

FY2019 budget reflects an increase in Travel Expense of $200, an increase in Postage of $1,000, an increase in Training/Conferences of $1,000, and an increase in Contracted Services of $2,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$231,765	$225,962	$252,121	$261,596
Benefits	70,997	54,607	75,187	70,664
Operating Expenditures	62,753	62,654	57,860	62,060
Total Expenditures	$365,516	$343,223	$385,168	$394,320

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	7	7	7	7	7	7

FY2019 Annual Budget
Governmental Funds - General Administration
Tax Commissioner - 125

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 231,765	$ 225,789	$ 252,121	$ 252,101	$ 255,808	$ 261,596	
Overtime	-	172	-	-	-	-	
Total Salaries	**231,765**	**225,962**	**252,121**	**252,101**	**255,808**	**261,596**	**4%**
Benefits							
Group Insurance	35,161	22,495	38,260	39,197	34,928	34,928	
Retirement Contribution	12,872	12,116	14,561	13,388	13,388	13,388	
Social Security (FICA)	18,206	17,289	19,321	19,286	19,593	19,286	
Workers' Compensation	3,252	1,163	1,272	1,488	1,488	1,276	
Vision Insurance	333	329	378	390	390	390	
Dental Insurance	1,173	1,216	1,395	1,396	1,396	1,396	
Total Benefits	**70,997**	**54,607**	**75,187**	**75,145**	**71,183**	**70,664**	**-6%**
Total Personal Services	**302,762**	**280,569**	**327,308**	**327,246**	**326,991**	**332,260**	**2%**
Operating Expenditures							
Telephone	360	360	360	360	360	360	
Advertising	-	30	-	-	-	-	
Travel Expense	989	732	1,000	1,200	1,200	1,200	
Postage	21,052	18,601	21,000	22,000	22,000	22,000	
Conference & Training	917	769	1,500	2,500	2,500	2,500	
Dues	1,362	1,392	1,000	1,000	1,000	1,000	
Contracted Services	30,152	33,358	29,500	31,500	31,500	31,500	
Supplies	7,922	7,412	3,500	3,500	3,500	3,500	
Total Operating Expenditures	**62,753**	**62,654**	**57,860**	**62,060**	**62,060**	**62,060**	**7%**
Total Expenditures	**$ 365,516**	**$ 343,223**	**$ 385,168**	**$ 389,306**	**$ 389,051**	**$ 394,320**	**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:

FY2019 budget reflects a decrease in Advertising of $100, a decrease in Travel of $500, an increase in Training/Conferences of $400, an increase in Dues of $80, a decrease in Lease Payments of $504 and an increase in Supplies, Books & Periodicals of $489.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$317,308	$331,760	$348,518	$376,083
Benefits	122,455	93,580	116,202	111,600
Operating Expenditures	77,955	75,452	78,908	78,773
Total Expenditures	$517,718	$500,792	$543,628	$566,456

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	9	9	9	9	9	9
Part Time	5	5	5	5	5	5

FY2019 Annual Budget
Governmental Funds - General Administration
Tax Assessors - 126

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 304,881	$ 317,915	$ 334,768	$ 342,535	$ 349,873	$ 361,333	
Part Time Salaries	12,427	13,845	13,750	14,750	14,750	14,750	
Total Salaries	**317,308**	**331,760**	**348,518**	**357,285**	**364,623**	**376,083**	**8%**
Benefits							
Group Insurance	76,337	43,798	66,327	67,907	60,511	60,511	
Retirement Contribution	15,754	18,684	16,427	17,148	17,148	17,148	
Social Security (FICA)	23,370	23,922	26,589	27,199	27,807	27,199	
Workers' Compensation	4,740	4,901	4,495	5,086	5,086	4,362	
Vision Insurance	499	486	504	520	520	520	
Dental Insurance	1,754	1,790	1,860	1,860	1,860	1,860	
Total Benefits	**122,455**	**93,580**	**116,202**	**119,720**	**112,932**	**111,600**	**-4%**
Total Personal Services	**439,763**	**425,340**	**464,720**	**477,005**	**477,555**	**487,683**	**5%**
Operating Expenditures							
Advertising	183	-	100	100	-	-	
Travel	13	3,375	5,500	5,000	5,000	5,000	
Parts/Repair/Maint	2,451	1,184	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	1,800	1,800	1,800	1,800	
Postage	1,530	1,393	900	900	900	900	
Conference & Training	4,995	2,085	2,500	2,900	2,900	2,900	
Dues	280	320	320	400	400	400	
Contracted Services	64,571	62,406	62,269	62,269	62,269	62,269	
Lease Payment	433	468	504	504	-	-	
Gas/Oil	989	883	1,500	1,500	1,500	1,500	
Tires/Tubes	-	489	500	500	500	500	
Supplies	2,512	1,655	2,515	2,500	3,004	3,004	
Small Equipment under $5,000	-	1,193	500	500	500	500	
Total Operating Expenditures	**77,955**	**75,452**	**78,908**	**78,873**	**78,773**	**78,773**	**0%**
Total Expenditures	**$ 517,718**	**$ 500,792**	**$ 543,628**	**$ 555,878**	**$ 556,328**	**$ 566,456**	**4%**

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	3,248	1,624	4,350	4,350
Total Expenditures	$3,248	$1,624	$4,350	$4,350

FY2019 Annual Budget
Governmental Funds - General Administration
Board of Equalization - 127

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Operating Expenditures							
Advertising	$ -	$ -	$ 100	$ 100	$ 100	$ 100	
Travel Expense	693	574	1,100	1,100	1,100	1,100	
Per Diem	2,053	960	2,000	2,000	2,000	2,000	
Postage	182	89	500	500	500	500	
Conference & Training	100	-	350	350	350	350	
Supplies	221	-	300	300	300	300	
Total Operating Expenditures	**3,248**	**1,624**	**4,350**	**4,350**	**4,350**	**4,350**	**0%**
Total Expenditures	**$ 3,248**	**$ 1,624**	**$ 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: Create a more effective and efficient records inventory system and records management program.

Goal #2: Ensure that County Policies and Ordinances are consistent and up-to-date with current practices.

Budget Highlights:

FY2019 budget reflects an increase in Travel Expense of $1,800, an increase in Training/Conferences of $2,500, a decrease in Dues of $20, a decrease in Supplies, and Books & Periodicals of $150.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$39,965	$47,563	$50,952	$53,866
Benefits	11,992	10,746	13,049	17,584
Operating Expenditures	8,495	799	1,075	5,205
Total Expenditures	$60,452	$59,108	$65,076	$76,655

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	2	1	1	1	1	1

FY2019 Annual Budget
Governmental Funds - General Administration
County Clerk - 130

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 39,965	$ 47,563	$ 50,952	$ 51,064	$ 52,158	$ 53,866	
Total Salaries	**39,965**	**47,563**	**50,952**	**51,064**	**52,158**	**53,866**	**6%**
Benefits							
Group Insurance	6,919	4,288	6,144	11,558	10,299	10,299	
Retirement Contribution	1,446	2,324	2,448	2,823	2,823	2,823	
Social Security (FICA)	3,202	3,602	3,905	3,906	3,997	3,906	
Workers' Compensation	103	223	256	301	301	258	
Vision Insurance	71	66	63	65	65	65	
Dental Insurance	250	243	233	233	233	233	
Total Benefits	**11,992**	**10,746**	**13,049**	**18,886**	**17,718**	**17,584**	**35%**
Total Personal Services	**51,957**	**58,309**	**64,001**	**69,950**	**69,876**	**71,450**	**12%**
Operating Expenditures							
Travel Expense	695	141	200	2,000	2,000	2,000	
Postage	6	-	-	-	-	-	
Conference & Training	1,204	415	500	3,000	3,000	3,000	
Dues	25	20	75	55	55	55	
Contracted Services	6,168	-	-	-	-	-	
Supplies	396	223	300	150	150	150	
Total Operating Expenditures	**8,495**	**799**	**1,075**	**5,205**	**5,205**	**5,205**	**384%**
Total Expenditures	**$ 60,452**	**$ 59,108**	**$ 65,076**	**$ 75,155**	**$ 75,081**	**$ 76,655**	**18%**

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, and 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 General Primary/Special Election Runoff (July 24, 2018), General /Special Election (November 6, 2018), General/Special Election Runoff (December 4, 2018), and General Election Runoff for Federal Races (January 8, 2019).

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:

FY2019 budget reflects a decrease in Travel Expense of $250, a decrease in Per Diem of $250, an increase in Postage of $2,000, an increase in Training/Conferences of $1,500, an increase in Lease Payments of $500, and an increase in Supplies of $2,500.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$67,619	$71,075	$74,576	$81,372
Benefits	22,672	18,372	22,368	21,983
Operating Expenditures	69,194	44,295	43,350	48,350
Total Expenditures	$159,485	$133,742	$140,294	$151,705

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	2	2	2	2	2	2

FY2019 Annual Budget
Governmental Funds - General Administration
Elections & Registration - 145

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 65,371	$ 70,012	$ 73,576	$ 76,191	$ 77,823	$ 80,372	
Overtime	2,248	1,063	1,000	1,000	1,000	1,000	
Total Salaries	**67,619**	**71,075**	**74,576**	**77,191**	**78,823**	**81,372**	**9%**
Benefits							
Group Insurance	12,914	8,238	12,252	12,549	11,182	11,182	
Retirement Contribution	3,690	3,853	3,514	3,991	3,991	3,991	
Social Security (FICA)	5,303	5,347	5,643	5,829	5,964	5,829	
Workers' Compensation	165	341	369	450	450	386	
Vision Insurance	133	127	126	465	465	465	
Dental Insurance	467	467	464	130	130	130	
Total Benefits	**22,672**	**18,372**	**22,368**	**23,414**	**22,182**	**21,983**	**-2%**
Total Personal Services	**90,291**	**89,447**	**96,944**	**100,605**	**101,005**	**103,355**	**7%**
Operating Expenditures							
Poll Workers	28,662	17,626	20,000	20,000	20,000	20,000	
Advertising	8,927	4,619	5,000	5,000	5,000	5,000	
Travel Expense	1,890	993	500	750	750	750	
Per Diem	1,760	1,210	1,750	1,500	1,500	1,500	
Postage	8,254	4,334	3,000	5,000	5,000	5,000	
Conference & Training	863	800	2,000	2,000	2,000	2,000	
Dues	45	-	100	100	100	100	
Lease Payment	900	900	5,000	5,500	5,500	5,500	
Supplies	10,393	9,609	5,000	7,500	7,500	7,500	
Small Equipment Under $5,000	7,500	4,203	1,000	1,000	1,000	1,000	
Total Operating Expenditures	**69,194**	**44,295**	**43,350**	**48,350**	**48,350**	**48,350**	**12%**
Total Expenditures	**$ 159,485**	**$ 133,742**	**$ 140,294**	**$ 148,955**	**$ 149,355**	**$ 151,705**	**8%**

GENERAL ADMINISTRATION

Department Budget Overview

FACILITIES MANAGEMENT

The Facilities Management 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 Management 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:

Approved 1 Full Time Custodian for new Administration Building. FY2019 budget reflects an increase in Vehicle Parts/Repair/Maintenance of $245, an increase in Non-Vehicle Parts/Repair/Maintenance of $6,151, a decrease in Contracted Services of $4,190, a decrease in Rent EMC Annex of $21,868, a decrease in Waste Disposal of $3,776, a decrease in Uniform Allowance of $759, an increase in Utilities of $5,283, and an increase in Supplies of $2,943.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$254,855	$274,971	$283,451	$332,414
Benefits	117,104	95,997	115,053	120,730
Operating Expenditures	450,305	436,177	437,073	421,102
Total Expenditures	$822,264	$807,145	$835,577	$874,246

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	10	10	10	11	11	11

FY2019 Annual Budget
Governmental Funds - General Administration
Facilities Management - 155

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 254,685	$ 270,755	$ 283,451	$ 296,358	$ 313,786	$ 324,065	
Part Time Salaries	-	4,216	-	-	-	-	
Overtime	169	-	-	8,349	8,349	8,349	
Total Salaries	**254,855**	**274,971**	**283,451**	**304,707**	**322,135**	**332,414**	**17%**
Benefits							
Group Insurance	74,796	49,763	69,117	76,192	71,014	71,014	
Retirement Contribution	10,831	13,769	13,173	13,945	13,945	13,945	
Social Security (FICA)	18,932	19,722	21,736	22,672	24,047	23,502	
Workers' Compensation	10,064	10,083	8,379	10,523	10,940	9,443	
Vision Insurance	550	568	567	585	618	618	
Dental Insurance	1,931	2,092	2,081	2,092	2,208	2,208	
Total Benefits	**117,104**	**95,997**	**115,053**	**126,009**	**122,772**	**120,730**	**5%**
Total Personal Services	**371,959**	**370,968**	**398,504**	**430,716**	**444,907**	**453,144**	**14%**
Operating Expenditures							
Telephone	2,886	1,958	2,820	2,820	2,820	2,820	
Advertising	427	-	200	200	200	200	
Parts/Repair/Maint	57,465	57,345	-	-	-	-	
Equipment Rental	-	-	200	200	200	200	
Vehicle Parts/Repair/Maint	-	-	1,255	1,500	1,500	1,500	
Non Vehicle Parts/Repair/Maint	-	-	61,511	67,662	67,662	67,662	
Contracted Services	102,467	91,849	102,550	99,948	98,360	98,360	
Rent HEMC Annex	61,466	56,361	52,483	52,483	30,615	30,615	
Waste Disposal	7,208	7,746	7,808	4,032	4,032	4,032	
Uniforms	3,637	4,115	4,030	4,430	3,271	3,271	
Utilities	185,191	189,069	176,109	181,392	181,392	181,392	
Gas/Oil	5,916	6,054	6,500	6,500	6,500	6,500	
Tires/Tubes	2,351	1,463	1,000	1,000	1,000	1,000	
Supplies	21,142	20,038	19,057	22,000	22,000	22,000	
Small Equipment Under $5,000	152	179	1,550	1,550	1,550	1,550	
Total Operating Expenditures	**450,305**	**436,177**	**437,073**	**445,717**	**421,102**	**421,102**	**-4%**
Total Expenditures	**$ 822,264**	**$ 807,145**	**$ 835,577**	**$ 876,433**	**$ 866,009**	**$ 874,246**	**5%**

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: Protect the integrity of the County's information and IT assets by strengthening our cybersecurity posture.

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

Budget Highlights:

Approved for 1 full time IT Support Specialist. FY2019 budget reflects a decrease in Vehicle Parts/Repair/Maintenance of $1,500, an increase in Non-Vehicle Parts/Repair/Maintenance of $2,500, an increase in Contracted Services of $15,195, an increase in Financial Software of $3,478, and an increase of $15,000 in Small Equipment Under $5,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$87,365	$103,644	$108,719	$159,568
Benefits	26,289	26,617	32,364	41,302
Operating Expenditures	121,358	122,413	135,165	169,839
Total Expenditures	$235,012	$252,675	$276,248	$370,709

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	2	2	2	3	3	3

FY2019 Annual Budget
Governmental Funds - General Administration
Information Technology - 160

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 86,910	$ 103,644	$ 108,619	$ 115,199	$ 154,507	$ 159,568	
Overtime	455	-	100	-	-	-	
Total Salaries	**87,365**	**103,644**	**108,719**	**115,199**	**154,507**	**159,568**	**47%**
Benefits							
Group Insurance	13,309	11,847	17,620	18,061	22,336	22,336	
Retirement Contribution	5,428	6,169	5,278	5,707	5,707	5,707	
Social Security (FICA)	6,808	7,511	8,330	8,813	11,840	11,572	
Workers' Compensation	216	497	545	680	891	794	
Vision Insurance	104	127	126	130	195	195	
Dental Insurance	425	467	465	465	698	698	
Total Benefits	**26,289**	**26,617**	**32,364**	**33,856**	**41,667**	**41,302**	**28%**
Total Personal Services	**113,654**	**130,261**	**141,083**	**149,055**	**196,174**	**200,870**	**42%**
Operating Expenditures							
Telephone	897	723	1,176	1,177	1,177	1,177	
Advertising	293	-	-	-	-	-	
Travel Expense	31	1,183	2,100	2,100	2,100	2,100	
Parts/Repair/Maint	3,841	3,769	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	2,500	1,000	1,000	1,000	
Conference & Training	848	-	1,000	1,000	1,000	1,000	
Dues/Subscriptions	-	499	450	450	450	450	
Non Vehicle Parts/Repair/Maint	-	-	2,500	5,000	5,000	5,000	
Contracted Services	39,510	75,426	77,982	96,177	93,177	93,177	
Financial Software	48,681	26,875	26,807	30,285	30,285	30,285	
Gas/Oil	256	24	350	350	350	350	
Supplies	65	93	300	300	300	300	
Small Equipment Under $5,000	26,934	13,822	20,000	35,000	35,000	35,000	
Total Operating Expenditures	**121,358**	**122,413**	**135,165**	**172,839**	**169,839**	**169,839**	**26%**
Total Expenditures	**$ 235,012**	**$ 252,675**	**$ 276,248**	**$ 321,894**	**$ 366,013**	**$ 370,709**	**34%**

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 departments' 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:

FY2019 budget reflects an increase in Vehicle Parts/Repair/Maintenance of $68,000, and an increase in Gas Station of $85,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$182,043	$201,957	$212,603	$234,315
Benefits	55,445	52,072	62,494	53,269
Operating Expenditures	138,081	151,381	154,960	307,960
Total Expenditures	$375,569	$405,410	$430,057	$595,544

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	6	6	6	6	6	6

FY2019 Annual Budget
Governmental Funds - Public Works
Fleet Maintenance - 460

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 176,467	$ 197,973	$ 208,103	$ 217,859	$ 222,526	$ 229,815	
Overtime	5,576	3,985	4,500	4,500	4,500	4,500	
Total Salaries	**182,043**	**201,957**	**212,603**	**222,359**	**227,026**	**234,315**	**10%**
Benefits							
Group Insurance	24,621	18,958	31,083	22,714	20,240	20,240	
Retirement Contribution	9,845	11,266	10,193	10,913	10,913	10,913	
Social Security (FICA)	14,159	15,047	15,958	17,010	17,397	17,010	
Workers' Compensation	5,964	5,680	4,078	4,913	4,913	4,214	
Vision Insurance	203	239	252	195	195	195	
Dental Insurance	653	882	930	697	697	697	
Total Benefits	**55,445**	**52,072**	**62,494**	**56,442**	**54,355**	**53,269**	**-15%**
Total Personal Services	**237,488**	**254,030**	**275,097**	**278,801**	**281,381**	**287,584**	**5%**
Operating Expenditures							
Telephone	366	361	360	360	360	360	
Advertising	279	387	-	-	-	-	
Travel Expense	-	248	700	700	700	700	
Parts/Repair/Maint	18,853	15,944	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	15,000	83,000	83,000	83,000	
Conference & Training	300	-	900	900	900	900	
Contracted Services	2,213	2,179	2,800	2,800	2,800	2,800	
Uniforms	2,939	3,331	3,700	3,700	3,700	3,700	
Utilities	10,722	12,089	10,000	10,000	10,000	10,000	
Gas/Oil	3,371	3,259	5,000	5,000	5,000	5,000	
Tires/Tubes	786	1,481	2,500	2,500	2,500	2,500	
Supplies	1,266	1,198	2,000	2,000	2,000	2,000	
Small Equipment Under $5,000	7,203	8,403	12,000	12,000	12,000	12,000	
Gas Station	89,784	102,500	100,000	185,000	185,000	185,000	
Total Operating Expenditures	**138,081**	**151,381**	**154,960**	**307,960**	**307,960**	**307,960**	**99%**
Total Expenditures	**$ 375,569**	**$ 405,410**	**$ 430,057**	**$ 586,761**	**$ 589,341**	**$ 595,544**	**38%**

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: Add additional roads to the Speed Ordinance so the Sheriff's Office can run radar on more roads.

Goal #2: Implement new recordkeeping practices along with updated work order system, to make the department much more efficient and manageable.

Budget Highlights:

Approved for 1 full time Engineer Tech I. FY2019 budget reflects an increase in Overtime of $5,000, an increase in Telephone of $1,250, an increase in Advertising of $150, an increase in Vehicle Parts/Repair/Maintenance of $10,000, a decrease in Postage of $50, an increase in Training/Conferences of $2,000, a decrease in Non-Vehicle Parts/Repair/Maintenance of $18,500, an increase in Contracted Services/Labor of $2,620, an increase in Waste Disposal of $1,152, an increase in Uniforms of $2,500, a decrease in Materials of $5,000, an increase in Tires/Tubes of $2,000, and an increase in Supplies of $500.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$589,800	$588,566	$709,649	$807,609
Benefits	276,435	226,647	265,659	228,298
Operating Expenditures	297,202	333,201	345,830	344,452
Total Expenditures	$1,163,436	$1,148,413	$1,321,138	$1,380,359

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	24	24	25	26	26	26

FY2019 Annual Budget
Governmental Funds - Public Works
Roads & Bridges - 475

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 562,163	$ 572,136	$ 684,649	$ 906,610	$ 718,922	$ 777,609	
Overtime	27,636	16,430	25,000	35,000	30,000	30,000	
Total Salaries	**589,800**	**588,566**	**709,649**	**941,610**	**748,922**	**807,609**	**14%**
Benefits							
Group Insurance	126,319	75,874	118,315	185,894	75,969	75,969	
Retirement Contribution	46,099	49,835	44,760	47,480	47,480	47,480	
Social Security (FICA)	43,990	41,552	55,099	71,269	56,756	57,087	
Workers' Compensation	55,715	55,340	41,214	68,566	50,545	40,788	
Vision Insurance	1,008	923	1,449	1,560	1,625	1,625	
Dental Insurance	3,304	3,123	4,822	5,116	5,349	5,349	
Total Benefits	**276,435**	**226,647**	**265,659**	**379,885**	**237,724**	**228,298**	**-14%**
Total Personal Services	**866,234**	**815,212**	**975,308**	**1,321,495**	**986,646**	**1,035,907**	**6%**
Operating Expenditures							
Telephone	2,316	3,797	3,750	5,000	5,000	5,000	
Advertising	237	130	50	200	200	200	
Travel Expense	-	435	500	500	500	500	
Paving Maint	1,185	-	10,000	10,000	10,000	10,000	
Parts/Repair/Maint	65,349	99,910	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	60,000	80,000	70,000	70,000	
Postage	215	-	100	50	50	50	
Conference & Training	1,338	240	2,000	4,000	4,000	4,000	
Non Vehicle Parts/Repair/Maint	-	-	20,000	1,500	1,500	1,500	
Contracted Services	87,240	83,175	94,580	97,200	97,200	97,200	
Waste Disposal	-	-	-	-	1,152	1,152	
Uniforms	8,223	8,867	8,850	11,350	11,350	11,350	
Materials	9,057	14,659	25,000	20,000	20,000	20,000	
Utilities	14,875	14,663	14,000	14,000	14,000	14,000	
Gas/Oil	64,100	58,469	70,000	70,000	70,000	70,000	
Tires/Tubes	19,762	15,697	20,000	22,000	22,000	22,000	
Supplies	8,702	6,924	9,000	9,500	9,500	9,500	
Small Equipment Under $5,000	2,616	2,764	3,000	3,000	3,000	3,000	
Signage Equipment & Maint	5,730	4,207	5,000	5,000	5,000	5,000	
LMIG Projects	6,255	19,263	-	-	-	-	
Total Operating Expenditures	**297,202**	**333,201**	**345,830**	**353,300**	**344,452**	**344,452**	**0%**
Total Expenditures	**$ 1,163,436**	**$ 1,148,413**	**$ 1,321,138**	**$ 1,674,795**	**$ 1,331,098**	**$ 1,380,359**	**4%**

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. Completed in FY2018.

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

Budget Highlights:

FY2019 budget reflects an increase in Dues of $310, a decrease in Contracted Services of $10,350, and an increase in Supplies of $350.

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	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$118,647	$130,732	$135,680	$140,068
Benefits	31,253	34,500	46,802	44,555
Operating Expenditures	29,341	14,615	25,600	15,910
Total Expenditures	$179,241	$179,848	$208,082	$200,533

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	3	3	3	4	3	3
Part Time	-	-	-	1	-	-

FY2019 Annual Budget
Governmental Funds - Judicial System
Probate Court - 230

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 118,363	$ 130,732	$ 135,680	$ 136,667	$ 137,994	$ 140,068	
Overtime	284	-	-	-	-	-	
Total Salaries	**118,647**	**130,732**	**135,680**	**136,667**	**137,994**	**140,068**	**3%**
Benefits							
Group Insurance	16,411	19,450	28,973	29,675	26,443	26,443	
Retirement Contribution	5,044	4,295	6,476	6,684	6,684	6,684	
Social Security (FICA)	8,686	9,217	9,817	9,881	9,991	9,881	
Workers' Compensation	272	648	649	762	762	654	
Vision Insurance	186	190	189	195	195	195	
Dental Insurance	655	699	698	698	698	698	
Total Benefits	**31,253**	**34,500**	**46,802**	**47,895**	**44,773**	**44,555**	**-5%**
Total Personal Services	**149,899**	**165,233**	**182,482**	**184,562**	**182,767**	**184,623**	**1%**
Operating Expenditures							
Advertising	2,563	-	-	-	-	-	
Travel Expense	1,449	2,120	1,700	1,700	1,700	1,700	
Court Appointed Attorney	675	800	1,000	1,000	1,000	1,000	
Postage	1,712	1,809	2,000	2,000	2,000	2,000	
Conference & Training	2,781	610	1,000	1,000	1,000	1,000	
Dues	300	300	300	610	610	610	
Contracted Services	12,675	3,378	14,600	4,600	4,250	4,250	
Supplies	7,186	5,598	5,000	5,000	5,350	5,350	
Total Operating Expenditures	**29,341**	**14,615**	**25,600**	**15,910**	**15,910**	**15,910**	**-38%**
Total Expenditures	**$ 179,241**	**$ 179,848**	**$ 208,082**	**$ 200,472**	**$ 198,677**	**$ 200,533**	**-4%**

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.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$105,045	$120,439	$130,169	$133,308
Benefits	40,030	23,283	28,166	29,494
Operating Expenditures	6,411	8,017	14,850	14,850
Total Expenditures	$151,486	$151,738	$173,185	$177,652

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	3	2	2	2	2	2
Part Time	1	-	-	-	-	-

FY2019 Annual Budget
Governmental Funds - Judicial System
Magistrate Court - 231

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 98,601	$ 114,028	$ 130,169	$ 130,427	$ 131,552	$ 133,308	
Part Time Salaries	6,443	6,411	-	-	-	-	
Total Salaries	**105,045**	**120,439**	**130,169**	**130,427**	**131,552**	**133,308**	**2%**
Benefits							
Group Insurance	17,798	11,333	16,731	17,194	15,321	15,321	
Retirement Contribution	13,746	2,023	2,733	2,940	2,940	2,940	
Social Security (FICA)	7,796	8,968	7,683	9,978	10,071	9,978	
Workers' Compensation	317	595	661	770	770	660	
Vision Insurance	132	127	126	130	130	130	
Dental Insurance	242	236	232	465	465	465	
Total Benefits	**40,030**	**23,283**	**28,166**	**31,477**	**29,697**	**29,494**	**5%**
Total Personal Services	**145,075**	**143,721**	**158,335**	**161,904**	**161,249**	**162,802**	**3%**
Operating Expenditures							
Telephone	1,638	1,909	1,920	1,920	1,920	1,920	
Travel Expense	430	1,119	3,000	3,000	3,000	3,000	
Court Reporter	300	-	200	200	200	200	
Witnesses	-	-	200	200	200	200	
Court Appointed Attorney	1,272	1,583	4,000	4,000	4,000	4,000	
Postage	0	0	100	100	100	100	
Conference & Training	945	-	1,000	1,000	1,000	1,000	
Dues	300	960	830	830	830	830	
Interpreter	333	1,683	2,000	2,000	2,000	2,000	
Supplies	1,194	763	1,000	1,000	1,000	1,000	
Small Equipment Under $5,000	-	-	600	600	600	600	
Total Operating Expenditures	**6,411**	**8,017**	**14,850**	**14,850**	**14,850**	**14,850**	**0%**
Total Expenditures	**$ 151,486**	**$ 151,738**	**$ 173,185**	**$ 176,754**	**$ 176,099**	**$ 177,652**	**3%**

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.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$399,301	$424,287	$461,544	$482,451
Benefits	156,912	120,191	164,026	155,783
Operating Expenditures	71,581	75,873	77,700	77,700
Total Expenditures	$627,794	$620,351	$703,270	$715,934

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	14	14	14	14	14	14

FY2019 Annual Budget
Governmental Funds - Judicial System
Clerk of Court - 235

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 399,301	$ 424,287	$ 461,544	$ 461,972	$ 469,966	$ 482,451	
Total Salaries	**399,301**	**424,287**	**461,544**	**461,972**	**469,966**	**482,451**	**5%**
Benefits							
Group Insurance	101,109	60,663	99,492	101,803	90,715	90,715	
Retirement Contribution	21,515	23,855	23,309	23,520	23,520	23,520	
Social Security (FICA)	29,558	30,103	35,079	35,341	36,003	35,341	
Workers' Compensation	986	2,175	2,303	2,726	2,726	2,338	
Vision Insurance	830	724	820	845	845	845	
Dental Insurance	2,915	2,671	3,023	3,024	3,024	3,024	
Total Benefits	**156,912**	**120,191**	**164,026**	**167,259**	**156,833**	**155,783**	**-5%**
Total Personal Services	**556,213**	**544,477**	**625,570**	**629,231**	**626,799**	**638,234**	**2%**
Operating Expenditures							
Advertising	308	-	500	500	500	500	
Travel Expense	-	1,916	2,300	2,300	2,300	2,300	
Jury Commission	1,027	-	-	-	-	-	
Postage	8,825	9,388	9,700	9,700	9,700	9,700	
Conference & Training	300	1,121	1,200	1,200	1,200	1,200	
Dues	500	500	500	500	500	500	
Contracted Services	697	49,078	46,500	46,500	46,500	46,500	
Lease Payments	46,258	-	-	-	-	-	
Supplies	12,304	13,871	15,000	15,000	15,000	15,000	
Small Equipment Under $5,000	1,361	-	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**71,581**	**75,873**	**77,700**	**77,700**	**77,700**	**77,700**	**0%**
Total Expenditures	**$ 627,794**	**$ 620,351**	**$ 703,270**	**$ 706,931**	**$ 704,499**	**$ 715,934**	**2%**

JUDICIAL SYSTEM

Department Budget Overview

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	5,050	3,150	8,000	8,000
Total Expenditures	$5,050	$3,150	$8,000	$8,000

FY2019 Annual Budget
Governmental Funds - Judicial System
Juvenile Offenders - 264

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Operating Expenditures							
Juvenile Supervision	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	
Contractual Agreement	5,050	3,150	6,000	6,000	6,000	6,000	
Total Operating Expenditures	**5,050**	**3,150**	**8,000**	**8,000**	**8,000**	**8,000**	**0%**
Total Expenditures	**$ 5,050**	**$ 3,150**	**$ 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. In addition to their regular civil and criminal dockets, the Mountain Judicial Circuit's Superior Court presides over two accountability court programs which consist of three Adult Felony Drug Courts and two Parental Accountability Courts.

Budget Highlights:

Approved supplement for a State paid Full Time Staff Attorney. FY2019 budget reflects an increase in Court Reporter of $5,000, an increase in Contracted Services of $2,000, an increase in Interpreter of $500, and a decrease in Supplies of $1,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$117,167	$124,234	$125,296	$131,671
Benefits	34,809	28,995	34,160	32,831
Operating Expenditures	89,194	75,419	83,800	90,300
Total Expenditures	$241,170	$228,648	$243,256	$254,802

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	2	2	2	2	2	2
Part Time	3	4	4	4	4	4

FY2019 Annual Budget
Governmental Funds - Judicial System
Superior Court - 265

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 102,709	$ 106,488	$ 109,245	$ 106,080	$ 108,353	$ 111,902	
Part Time Salaries	14,458	17,746	16,051	19,769	19,769	19,769	
Total Salaries	**117,167**	**124,234**	**125,296**	**125,849**	**128,122**	**131,671**	**5%**
Benefits							
Group Insurance	18,633	11,861	18,042	18,055	16,088	16,088	
Retirement Contribution	5,945	6,278	5,407	5,388	5,388	5,388	
Social Security (FICA)	8,841	9,100	9,603	9,627	9,815	9,627	
Workers' Compensation	791	1,164	517	1,321	1,321	1,133	
Vision Insurance	133	127	126	130	130	130	
Dental Insurance	467	467	465	465	465	465	
Total Benefits	**34,809**	**28,995**	**34,160**	**34,986**	**33,207**	**32,831**	**-4%**
Total Personal Services	**151,976**	**153,229**	**159,456**	**160,835**	**161,329**	**164,502**	**3%**
Operating Expenditures							
Travel Expense	-	2,967	2,500	2,500	2,500	2,500	
Jury Script	26,105	18,265	25,000	25,000	25,000	25,000	
Court Reporter	28,662	21,283	15,000	20,000	20,000	20,000	
Court Appointed Attorney	-	-	500	500	500	500	
Postage	1,032	931	1,000	1,000	1,000	1,000	
Education Expenses	2,104	615	1,000	1,000	1,000	1,000	
Dues	608	580	800	800	800	800	
Contracted Services	26,880	26,880	33,000	33,000	35,000	35,000	
Interpreter	165	1,283	1,000	1,500	1,500	1,500	
Supplies	3,638	2,615	4,000	3,000	3,000	3,000	
Total Operating Expenditures	**89,194**	**75,419**	**83,800**	**88,300**	**90,300**	**90,300**	**8%**
Total Expenditures	**$ 241,170**	**$ 228,648**	**$ 243,256**	**$ 249,135**	**$ 251,629**	**$ 254,802**	**5%**

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:

Approved 1 full time Assistant District Attorney and 1 full time Para-legal (Legal Assistant). FY2019 budget reflects an increase in Contracted Services of $67,895, a decrease in Gas/Oil of $1,000, and an increase to Pay To Other Counties of $1,530.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$46,861	$20,845	$9,797	$100,922
Benefits	7,144	2,046	1,031	21,436
Operating Expenditures	174,157	184,780	255,115	323,540
Total Expenditures	$228,161	$207,671	$265,943	$445,898

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	-	-	-	2	2	2
Part Time	3	3	3	1	1	1

FY2019 Annual Budget
Governmental Funds - Judicial System
District Attorney - 266

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 17,271	$ -	$ -	$ -	$ 81,609	$ 84,282	
Part Time Salaries	29,589	20,845	9,797	16,640	16,640	16,640	
Total Salaries	**46,861**	**20,845**	**9,797**	**16,640**	**98,249**	**100,922**	**930%**
Benefits							
Group Insurance	2,835	-	-	-	12,485	12,485	
Social Security (FICA)	3,813	1,595	750	1,273	7,527	7,385	
Workers' Compensation	365	452	281	586	1,054	971	
Vision Insurance	29	-	-	-	130	130	
Dental Insurance	102	-	-	-	465	465	
Total Benefits	**7,144**	**2,046**	**1,031**	**1,859**	**21,661**	**21,436**	**1979%**
Total Personal Services	**54,004**	**22,891**	**10,828**	**18,499**	**119,910**	**122,358**	**1030%**
Operating Expenditures							
Telephone	740	547	1,000	1,000	1,000	1,000	
Travel Expense	504	242	400	400	400	400	
Witnesses	4,065	115	1,000	1,000	1,000	1,000	
Parts/Repair/Maint	1,334	324	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	1,000	1,000	1,000	1,000	
Postage	1,245	1,037	1,000	1,000	1,000	1,000	
Training/Conferences	70	1,597	2,000	2,000	2,000	2,000	
Dues	225	900	600	600	600	600	
Contracted Services	87,190	103,371	166,115	234,010	234,010	234,010	
Supplies	3,589	3,748	4,500	4,500	4,500	4,500	
Gas/Oil	2,129	1,766	4,000	3,000	3,000	3,000	
Tires/Tubes	-	797	500	500	500	500	
Charges From Other Counties	73,066	70,337	73,000	74,530	74,530	74,530	
Total Operating Expenditures	**174,157**	**184,780**	**255,115**	**323,540**	**323,540**	**323,540**	**27%**
Total Expenditures	**$ 228,161**	**$ 207,671**	**$ 265,943**	**$ 342,039**	**$ 443,450**	**$ 445,898**	**68%**

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 Courts and juveniles in delinquency and truancy proceedings. It is the policy of the Public Defender's office to provide superior defense services to indigent persons accused of crimes which include jail interviews, bail, investigation of cases, court appearances, plea negotiations, motions and trials and appeals. Current State Law requires that any person arrested and held in custody must be interviewed by the Public Defender's Office for determination of indigency within 3 working days of arrest.

Budget Highlights:

FY2019 budget reflects a decrease in Contracted Services of $90.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$37,457	$38,672	$39,779	$40,746
Benefits	17,486	13,425	17,087	16,008
Operating Expenditures	412,958	544,403	553,151	553,061
Total Expenditures	$467,902	$596,500	$610,017	$609,815

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	1	1	1	1	1	1

FY2019 Annual Budget
Governmental Funds - Judicial System
Public Defender - 267

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 37,457	$ 38,672	$ 39,779	$ 38,626	$ 39,454	$ 40,746	
Total Salaries	**37,457**	**38,672**	**39,779**	**38,626**	**39,454**	**40,746**	**2%**
Benefits							
Group Insurance	12,131	7,676	11,418	11,680	10,408	10,408	
Retirement Contribution	2,343	2,659	2,124	2,151	2,151	2,151	
Social Security (FICA)	2,620	2,599	3,050	2,955	3,024	2,955	
Workers' Compensation	91	194	199	228	228	196	
Vision Insurance	67	63	63	65	65	65	
Dental Insurance	234	233	233	233	233	233	
Total Benefits	**17,486**	**13,425**	**17,087**	**17,312**	**16,109**	**16,008**	**-6%**
Total Personal Services	**54,943**	**52,097**	**56,866**	**55,938**	**55,563**	**56,754**	**0%**
Operating Expenditures							
Advertising	-	-	100	100	100	100	
Travel Expense	175	203	300	300	300	300	
Witnesses	-	-	100	100	100	100	
Parts/Repair/Maint	282	-	-	-	-	-	
Postage	150	129	400	400	400	400	
Conference & Training	1,529	840	3,350	3,350	3,350	3,350	
Dues	2,533	2,625	4,200	4,200	4,200	4,200	
Non Vehicle Parts/Repair/Maint	-	-	150	150	150	150	
Contracted Services	367,470	518,041	516,551	516,461	516,461	516,461	
Rent	18,400	-	-	-	-	-	
Interpreter	4,040	5,288	7,000	7,000	7,000	7,000	
Lease Payments	300	-	-	-	-	-	
Utilities	5,448	6,512	6,500	6,500	6,500	6,500	
Supplies	12,632	10,135	14,500	14,500	14,500	14,500	
Small Equipment Under $5,000	-	630	-	-	-	-	
Total Operating Expenditures	**412,958**	**544,403**	**553,151**	**553,061**	**553,061**	**553,061**	**0%**
Total Expenditures	**$ 467,902**	**$ 596,500**	**$ 610,017**	**$ 608,999**	**$ 608,624**	**$ 609,815**	**0%**

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 dependency of children under the age of 18 found within its jurisdictions.

The mission of the Juvenile Court is to fairly and impartially decide cases and administer justice while ensuring that children are protected, families are reunited if possible, delinquent youth are rehabilitated, and the community is safe.

Budget Highlight:

Approved to change Administrative Assistant from Part Time to Full Time. FY2019 budget reflects an increase in Court Reporter of $1,000, an increase in Court Appointed Attorney of $10,000, and an increase in Contracted Services of $11,081.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$157,694	$168,857	$130,000	$134,514
Benefits	48,200	33,504	32,134	27,851
Operating Expenditures	85,001	93,923	80,638	102,719
Total Expenditures	$290,895	$296,284	$242,772	$265,084

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	1	1	2	2	2	2
Part Time	3	3	-	-	-	-

FY2019 Annual Budget
Governmental Funds - Judicial System
Juvenile Court - 268

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 134,113	$ 148,664	$ 130,000	$ 100,000	$ 133,419	$ 134,514	
Part Time Salaries	23,581	20,193	-	20,819	-	-	
Total Salaries	**157,694**	**168,857**	**130,000**	**120,819**	**133,419**	**134,514**	**3%**
Benefits							
Group Insurance	28,095	16,175	17,862	11,534	16,105	16,105	
Retirement Contribution	7,133	3,158	2,982	-	327	327	
Social Security (FICA)	11,758	12,478	9,945	9,243	10,211	10,153	
Workers' Compensation	389	854	754	713	783	672	
Vision Insurance	183	179	126	65	130	130	
Dental Insurance	642	660	465	232	464	464	
Total Benefits	**48,200**	**33,504**	**32,134**	**21,787**	**28,020**	**27,851**	**-13%**
Total Personal Services	**205,894**	**202,361**	**162,134**	**142,606**	**161,439**	**162,365**	**0%**
Operating Expenditures							
Telephone	540	540	750	750	750	750	
Advertising	-	51	100	100	100	100	
Travel Expense	5,722	5,908	6,000	6,000	6,000	6,000	
Court Reporter	10,178	9,364	10,000	11,000	11,000	11,000	
Court Appointed Attorney	52,549	62,611	50,000	60,000	60,000	60,000	
Parts/Repairs/Maint	575	230	-	-	-	-	
Postage	359	516	600	600	600	600	
Conference & Training	1,709	1,030	4,000	4,000	4,000	4,000	
Dues	1,128	1,231	1,000	1,000	1,000	1,000	
Non Vehicle Parts/Repairs/Maint	-	-	300	300	300	300	
Contracted Services	10,232	9,345	3,888	10,080	14,969	14,969	
Interpreter	441	169	2,000	2,000	2,000	2,000	
Supplies	1,569	2,929	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**85,001**	**93,923**	**80,638**	**97,830**	**102,719**	**102,719**	**27%**
Total Expenditures	**$ 290,895**	**$ 296,285**	**$ 242,772**	**$ 240,436**	**$ 264,158**	**$ 265,084**	**9%**

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 2016	Actual Budget 2017	Approved Budget 2018	Proposed Budget 2019
Salaries	$135,888	$140,798	$138,243	$146,999
Benefits	35,465	21,704	36,131	26,837
Operating Expenditures	92,539	91,046	97,680	97,680
Total Expenditures	$263,892	$253,549	$272,054	$271,516

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	1	1	1	1	1	1
Part Time	1	1	1	1	1	1

FY2019 Annual Budget
Governmental Funds - Judicial System
State Court - 270

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 131,056	$ 135,216	$ 138,243	$ 138,879	$ 139,476	$ 140,409	
Part Time Salaries	4,831	5,582	-	6,590	6,590	6,590	
Total Salaries	**135,888**	**140,798**	**138,243**	**145,469**	**146,066**	**146,999**	**6%**
Benefits							
Group Insurance	24,698	15,427	22,990	23,515	20,954	20,954	
Retirement Contribution	6,235	1,388	1,311	1,284	1,284	1,284	
Social Security (FICA)	3,596	3,611	10,581	4,086	3,342	3,293	
Workers' Compensation	329	686	658	829	829	711	
Vision Insurance	135	126	126	130	130	130	
Dental Insurance	473	466	465	465	465	465	
Total Benefits	**35,465**	**21,704**	**36,131**	**30,309**	**27,004**	**26,837**	**-26%**
Total Personal Services	**171,353**	**162,502**	**174,374**	**175,778**	**173,070**	**173,836**	**0%**
Operating Expenditures							
Jury Script	1,900	2,460	3,000	3,000	3,000	3,000	
Court Reporter	15,431	15,509	17,000	17,000	17,000	17,000	
Witnesses	90	-	-	-	-	-	
Court Appointed Attorney	61,539	61,093	65,000	65,000	65,000	65,000	
Conference & Training	290	384	500	500	500	500	
Dues	200	200	280	280	280	280	
Interpreter	2,300	1,400	2,500	2,500	2,500	2,500	
Supplies	10,790	10,000	9,400	9,400	9,400	9,400	
Total Operating Expenditures	**92,539**	**91,046**	**97,680**	**97,680**	**97,680**	**97,680**	**0%**
Total Expenditures	**$ 263,892**	**$ 253,549**	**$ 272,054**	**$ 273,458**	**$ 270,750**	**$ 271,516**	**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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$120,766	$124,071	$124,759	$126,489
Benefits	26,851	18,977	22,714	21,794
Operating Expenditures	9,500	9,500	8,550	8,550
Total Expenditures	$157,116	$152,547	$156,023	$156,833

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	1	1	1	1	1	1
Part Time	1	1	1	1	1	1

FY2019 Annual Budget
Governmental Funds - Judicial System
Solicitor Court - 271

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 120,766	$ 124,071	$ 124,759	$ 124,906	$ 125,524	$ 126,489	
Total Salaries	**120,766**	**124,071**	**124,759**	**124,906**	**125,524**	**126,489**	**1%**
Benefits							
Group Insurance	10,794	7,127	10,622	10,866	9,682	9,682	
Retirement Contribution	6,063	1,388	1,311	1,329	1,329	1,329	
Social Security (FICA)	9,118	9,240	9,550	9,555	9,606	9,555	
Workers' Compensation	291	630	640	737	737	632	
Vision Insurance	130	126	126	130	130	130	
Dental Insurance	455	466	465	466	466	466	
Total Benefits	**26,851**	**18,977**	**22,714**	**23,083**	**21,950**	**21,794**	**-4%**
Total Personal Services	**147,616**	**143,047**	**147,473**	**147,989**	**147,474**	**148,283**	**1%**
Operating Expenditures							
Supplies	9,500	9,500	8,550	-	8,550	8,550	
Total Operating Expenditures	**9,500**	**9,500**	**8,550**	**-**	**8,550**	**8,550**	**0%**
Total Expenditures	**$ 157,116**	**$ 152,547**	**$ 156,023**	**$ 147,989**	**$ 156,024**	**$ 156,833**	**1%**

PUBLIC SAFETY

Department Budget Overview

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 2 full time Deputy Sheriff School Resource Officers. The Board of County Commissioners approved to increase hourly rates by $1 for all Sheriff and Jail employees. FY2019 budget reflects an increase in Overtime of $20,000, an increase in Telephone of $3,000, an increase in Travel Expense of $500, an increase in Investigation Fees of $3,500, an increase in Dues of $1,500, an increase in Contracted Services of $4,175, and an increase in Gas/Oil of $45,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$1,867,838	$2,002,102	$2,101,526	$2,400,727
Benefits	618,045	524,120	626,804	649,984
Operating Expenditures	616,473	743,469	535,315	592,990
Total Expenditures	$3,102,357	$3,269,691	$3,263,645	$3,643,701

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	44	44	45	47	47	47
Part Time	9	9	9	9	9	9

FY2019 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Operations - 340

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 1,712,055	$ 1,824,525	$ 1,946,526	$ 1,839,213	$ 1,974,994	$ 2,225,727	
Part Time Salaries	-	-	5,000	5,000	5,000	5,000	
Overtime	155,784	177,577	150,000	170,000	170,000	170,000	
Total Salaries	**1,867,838**	**2,002,102**	**2,101,526**	**2,014,213**	**2,149,994**	**2,400,727**	**14%**
Benefits							
Group Insurance	320,093	205,390	326,812	349,258	328,585	328,585	
Retirement Contribution	84,913	92,560	84,566	82,954	82,954	82,954	
Social Security (FICA)	140,921	146,723	149,616	152,556	163,182	160,064	
Workers' Compensation	61,820	68,695	54,544	73,453	76,912	66,131	
Vision Insurance	2,346	2,352	2,456	2,470	2,665	2,665	
Dental Insurance	7,952	8,399	8,810	8,887	9,585	9,585	
Total Benefits	**618,045**	**524,120**	**626,804**	**669,578**	**663,883**	**649,984**	**4%**
Total Personal Services	**2,485,884**	**2,526,222**	**2,728,330**	**2,683,791**	**2,813,877**	**3,050,711**	**12%**
Operating Expenditures							
Veterinary Services	1,299	1,588	1,500	1,500	1,500	1,500	
Telephone	24,180	25,954	24,500	27,500	27,500	27,500	
Advertising	1,819	165	2,000	2,000	2,000	2,000	
Travel Expense	60,339	66,196	46,000	46,500	46,500	46,500	
Parts/Repair/Maint	107,811	141,057	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	90,000	90,000	90,000	90,000	
Postage	1,677	1,894	2,000	2,000	2,000	2,000	
Investigation Fees	7,122	8,123	6,000	9,500	9,500	9,500	
Conference & Training	34,848	23,132	37,000	37,000	37,000	37,000	
Dues	1,933	2,435	2,000	3,500	3,500	3,500	
Non Vehicle Parts/Repair/Maint	-	-	30,000	30,000	30,000	30,000	
Contracted Services	17,171	17,918	18,915	23,090	23,090	23,090	
Waste Disposal	2,837	2,090	2,400	2,400	2,400	2,400	
Uniforms	59,659	55,725	50,000	60,000	50,000	50,000	
Gas/Oil	118,136	145,235	125,000	170,000	170,000	170,000	
Tires/Tubes	21,505	45,524	30,000	30,000	30,000	30,000	
Supplies	141,135	151,653	60,000	60,000	60,000	60,000	
Small Equipment Under $5,000	-	1,736	5,000	5,000	5,000	5,000	
Supplies Bomb Dog	2,001	1,225	3,000	3,000	3,000	3,000	
Vehicles	13,000	43,000	-	-	-	-	
Capital Expenditures	-	8,820	-	-	-	-	
Total Operating Expenditures	**616,473**	**743,469**	**535,315**	**602,990**	**592,990**	**592,990**	**11%**
Total Expenditures	**$ 3,102,357**	**$ 3,269,691**	**$ 3,263,645**	**$ 3,286,781**	**$ 3,406,867**	**$ 3,643,701**	**12%**

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

Approved for 1 full time Deputy Sheriff Transport. The Board of County Commissioners approved to increase hourly rates by $1 for all Sheriff and Jail employees. FY2019 budget reflects an increase in Overtime of $35,000, an increase in Boarding Prisoners of $70,000, an increase in Medical of $40,000, an increase in Training/Conferences of $1,000, an increase in Prisoner Meals of $204,250, an increase in Utilities of $10,000, and an increase in Supplies of $9,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$1,164,392	$1,269,698	$1,251,248	$1,378,610
Benefits	371,821	338,194	389,941	370,835
Operating Expenditures	748,492	837,888	690,390	1,024,640
Total Expenditures	$2,284,704	$2,445,780	$2,331,579	$2,774,085

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	36	38	38	39	39	39
Part Time	2	-	-	-	-	-

FY2019 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Jail - 341

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 1,067,015	$ 1,139,726	$ 1,161,248	$ 1,188,391	$ 1,213,850	$ 1,253,610	
Overtime	97,376	129,972	90,000	125,000	125,000	125,000	
Total Salaries	**1,164,392**	**1,269,698**	**1,251,248**	**1,313,391**	**1,338,850**	**1,378,610**	**10%**
Benefits							
Group Insurance	191,332	137,278	203,977	201,915	179,923	179,923	
Retirement Contribution	51,713	58,293	55,079	56,716	56,716	56,716	
Social Security (FICA)	89,366	93,381	89,048	90,912	93,021	90,912	
Workers' Compensation	30,685	39,632	32,970	40,056	40,056	34,356	
Vision Insurance	1,855	1,924	1,889	1,950	1,950	1,950	
Dental Insurance	6,870	7,687	6,978	6,978	6,978	6,978	
Total Benefits	**371,821**	**338,194**	**389,941**	**398,527**	**378,644**	**370,835**	**-5%**
Total Personal Services	**1,536,212**	**1,607,892**	**1,641,189**	**1,711,918**	**1,717,494**	**1,749,445**	**7%**
Operating Expenditures							
Boarding Prisoners	180,910	293,471	200,000	270,000	270,000	270,000	
Medical	221,641	274,461	260,000	300,000	300,000	300,000	
Parts/Repair/Maint	159,172	81,890	-	-	-	-	
Conference & Training	33	217	500	1,500	1,500	1,500	
Non Vehicle Parts/Repair/Maint	-	2,063	80,000	80,000	80,000	80,000	
Contracted Services	42,039	23,169	23,890	23,890	23,890	23,890	
Uniforms	20,709	11,401	10,000	10,000	10,000	10,000	
Prisoner Meals	-	-	-	204,250	204,250	204,250	
Utilities	76,870	84,473	70,000	80,000	80,000	80,000	
Supplies	47,118	66,743	46,000	55,000	55,000	55,000	
Total Operating Expenditures	**748,492**	**837,888**	**690,390**	**1,024,640**	**1,024,640**	**1,024,640**	**48%**
Total Expenditures	**$ 2,284,704**	**$ 2,445,780**	**$ 2,331,579**	**$ 2,736,558**	**$ 2,742,134**	**$ 2,774,085**	**19%**

PUBLIC SAFETY

Department Budget Overview

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:

The Board of County Commissioners approved to increase hourly rates by $1 for all Sheriff and Jail employees. FY2019 budget reflects an increase in Travel Expenses of $500, and an increase in Uniforms of $500.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$42,219	$40,590	$40,751	$42,306
Benefits	18,297	12,208	12,084	16,245
Operating Expenditures	17,047	11,749	33,900	34,900
Total Expenditures	$77,563	$64,547	$86,735	$93,451

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	1	1	1	1	1	1

FY2019 Annual Budget
Governmental Funds - Public Safety
H.E.A.T. Unit - 342

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 35,818	$ 36,872	$ 36,751	$ 36,313	$ 37,091	$ 38,306	
Overtime	6,401	3,718	4,000	4,000	4,000	4,000	
Total Salaries	**42,219**	**40,590**	**40,751**	**40,313**	**41,091**	**42,306**	**4%**
Benefits							
Group Insurance	12,125	5,911	6,227	11,671	10,400	10,400	
Retirement Contribution	1,774	1,739	1,679	1,673	1,673	1,673	
Social Security (FICA)	3,005	2,892	2,818	2,778	2,842	2,778	
Workers' Compensation	1,093	1,368	1,065	1,278	1,278	1,096	
Vision Insurance	66	63	63	65	65	65	
Dental Insurance	234	233	232	233	233	233	
Total Benefits	**18,297**	**12,208**	**12,084**	**17,698**	**16,491**	**16,245**	**34%**
Total Personal Services	**60,517**	**52,798**	**52,835**	**58,011**	**57,582**	**58,551**	**11%**
Operating Expenditures							
Telephone	-	-	1,100	1,100	1,100	1,100	
Travel Expense	-	566	100	600	600	600	
Investigation Fees	-	-	1,000	1,000	1,000	1,000	
Uniforms	-	-	-	500	500	500	
Gas/Oil	10,161	10,330	12,000	12,000	12,000	12,000	
Tires/Tubes	-	-	1,000	1,000	1,000	1,000	
Supplies	6,101	853	13,700	13,700	13,700	13,700	
Small Equipment Under $5,000	784	-	5,000	5,000	5,000	5,000	
Total Operating Expenditures	**17,047**	**11,749**	**33,900**	**34,900**	**34,900**	**34,900**	**3%**
Total Expenditures	**$ 77,563**	**$ 64,547**	**$ 86,735**	**$ 92,911**	**$ 92,482**	**$ 93,451**	**8%**

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 adoption rates through promotional sales funded by grants and donations.

Budget Highlights:

Approved for 1 full time Lead Kennel Tech. FY2019 budget reflects an increase in Overtime of $5,000, an increase in Veterinary Services of $25,000, a decrease in Vehicle Parts/Repair/Maintenance of $4,000, an increase in Postage of $50, an increase in Non-Vehicle Parts/Repair/Maintenance of $6,000, an increase in Pest Control of $200, an increase in Office Expense of $500, an increase in Uniforms of $2,000, an increase in Utilities of $2,000, an increase in Gas/Oil of $2,000, and an increase in Supplies of $1,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$123,609	$172,675	$169,429	$220,634
Benefits	38,340	33,209	39,703	63,183
Operating Expenditures	100,244	144,001	116,475	151,225
Total Expenditures	$262,194	$349,885	$325,607	$435,042

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	3	3	4	6	6	6
Part Time	3	4	4	4	3	3

FY2019 Annual Budget
Governmental Funds - Public Safety
Animal Care & Control - 374

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 86,177	$ 112,521	$ 122,929	$ 146,848	$ 178,294	$ 184,134	
Part Time Salaries	28,811	44,915	36,500	21,500	21,500	21,500	
Overtime	8,620	15,239	10,000	20,000	15,000	15,000	
Total Salaries	**123,609**	**172,675**	**169,429**	**188,348**	**214,794**	**220,634**	**30%**
Benefits							
Group Insurance	20,266	12,259	18,910	35,733	38,083	38,083	
Retirement Contribution	5,319	4,838	5,957	6,283	6,283	6,283	
Social Security (FICA)	9,769	13,069	12,215	12,879	15,308	14,998	
Workers' Compensation	2,094	2,152	1,734	1,966	2,313	2,033	
Vision Insurance	198	190	189	325	390	390	
Dental Insurance	695	700	698	1,163	1,396	1,396	
Total Benefits	**38,340**	**33,209**	**39,703**	**58,349**	**63,773**	**63,183**	**59%**
Total Personal Services	**161,949**	**205,883**	**209,132**	**246,697**	**278,567**	**283,817**	**36%**
Operating Expenditures							
Veterinary Services	47,211	75,053	50,000	75,000	75,000	75,000	
Telephone	1,282	2,033	3,000	3,000	3,000	3,000	
Advertising	972	584	1,000	1,000	1,000	1,000	
Travel Expense	484	337	1,000	1,000	1,000	1,000	
Parts/Repair/Maint	4,064	3,298	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	8,000	4,000	4,000	4,000	
Postage	94	47	100	150	150	150	
Conference & Training	664	1,250	1,550	1,550	1,550	1,550	
Dues	-	-	125	125	125	125	
Non Vehicle Parts/Repair/Maint	-	-	2,000	8,000	8,000	8,000	
Contracted Services	1,200	1,395	1,500	1,500	1,500	1,500	
Pest Control	300	390	400	1,000	600	600	
Waste Disposal	1,852	1,537	1,500	1,500	1,500	1,500	
Bank Fees	24	36	-	-	-	-	
Licenses	300	300	300	300	300	300	
Office Expense	498	417	1,000	1,500	1,500	1,500	
Uniforms	3,182	3,989	3,000	5,000	5,000	5,000	
Utilities	9,826	9,464	10,000	12,000	12,000	12,000	
Gas/Oil	7,885	9,970	10,000	15,000	12,000	12,000	
Tires/Tubes	588	913	2,000	3,000	2,000	2,000	
Supplies	16,844	15,193	15,000	20,000	16,000	16,000	
Small Equipment Under $5,000	2,974	7,794	5,000	8,000	5,000	5,000	
Vehicles	-	9,999	-	-	-	-	
Total Operating Expenditures	**100,244**	**144,001**	**116,475**	**162,625**	**151,225**	**151,225**	**30%**
Total Expenditures	**$ 262,194**	**$ 349,885**	**$ 325,607**	**$ 409,322**	**$ 429,792**	**$ 435,042**	**34%**

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:

FY2019 budget reflects a decrease in Vehicle Parts/Repair/Maintenance of $100, a decrease in Dues of $75, and a decrease in Gas/Oil of $200.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$7,350	$7,350	$9,500	$9,500
Benefits	2,542	2,079	2,455	2,682
Operating Expenditures	13,742	15,151	15,925	15,550
Total Expenditures	$23,634	$24,581	$27,880	$27,732

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	1	1	1	1	1	1
Part Time	-	-	-	1	1	1

FY2019 Annual Budget
Governmental Funds - Public Safety
Coroner - 382

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 7,350	$ 7,350	$ 7,350	$ 7,350	$ 7,350	$ 7,350	
Part Time Salaries	-	-	2,150	2,150	2,150	2,150	
Total Salaries	**7,350**	**7,350**	**9,500**	**9,500**	**9,500**	**9,500**	**0%**
Benefits							
Group Insurance	1,544	1,023	1,527	1,563	1,393	1,393	
Retirement Contribution	401	380	346	339	339	339	
Social Security (FICA)	562	562	563	727	727	727	
Workers' Compensation	35	113	19	260	260	223	
Total Benefits	**2,542**	**2,079**	**2,455**	**2,889**	**2,719**	**2,682**	**9%**
Total Personal Services	**9,892**	**9,429**	**11,955**	**12,389**	**12,219**	**12,182**	**2%**
Operating Expenditures							
Travel Expense	3,007	3,420	2,000	2,000	2,000	2,000	
Parts/Repair/Maint	-	305	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	100	-	-	-	
Postage	106	78	-	-	-	-	
Conference & Training	720	720	1,500	1,500	1,500	1,500	
Dues	150	150	225	150	150	150	
Contracted Services	8,170	8,515	9,500	9,500	9,500	9,500	
Gas/Oil	431	249	600	400	400	400	
Supplies	1,158	1,715	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**13,742**	**15,151**	**15,925**	**15,550**	**15,550**	**15,550**	**-2%**
Total Expenditures	**$ 23,634**	**$ 24,581**	**$ 27,880**	**$ 27,939**	**$ 27,769**	**$ 27,732**	**-1%**

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, 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:

Approved for 3 full time Firefighters. The Board of County Commissioners approved to increase hourly rates by $1 for all Fire Department employees. FY2019 budget reflects an increase in Overtime of $8,000, an increase in Firefighter Cancer Insurance of $1,115, an increase in Firemans Fund of $5,000, an increase in Telephone of $1,255, an increase in Travel Expenses of $500, an increase in Vehicle Parts/Repair/Maintenance of $8,150, a decrease in Non-Vehicle Parts/Repair/Maintenance of $150, an increase in Contracted Services of $3,015, an increase in Internet of $1,920, a decrease in Waste Disposal of $800, an increase in Uniforms/Protective Clothing of $2,000, an increase in Habsar Materials of $12,140, an increase in Supplies of $1,500, and an increase in Small Equipment Under $5,000 of $1,500.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$733,879	$834,762	$891,547	$1,181,836
Benefits	312,121	280,679	346,746	373,678
Operating Expenditures	170,238	190,779	192,330	223,360
Total Expenditures	$1,216,237	$1,306,221	$1,430,623	$1,778,874

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	21	24	24	28	28	28
Part Time	17	17	17	17	17	17

FY2019 Annual Budget
Governmental Funds - Public Safety
Fire Department - 384

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 611,345	$ 711,717	$ 775,547	$ 790,134	$ 832,452	$ 1,057,836	
Part Time Salaries	81,385	81,477	82,000	82,000	82,000	82,000	
Overtime	41,148	41,568	34,000	46,000	42,000	42,000	
Total Salaries	**733,879**	**834,762**	**891,547**	**918,134**	**956,452**	**1,181,836**	**33%**
Benefits							
Group Insurance	146,251	112,197	176,731	170,284	157,364	176,091	
Retirement Contribution	29,661	37,138	37,419	39,034	39,034	39,034	
Per Call Part of Vol. Reponse	55,195	59,781	65,760	66,718	73,584	78,813	
Social Security (FICA)	30,006	29,311	30,000	30,000	30,000	30,000	
Workers' Compensation	38,205	29,791	19,745	26,203	26,866	25,594	
Firefighter Cancer Insurance	-	-	-	1,115	1,115	1,115	
Firemans Fund	7,231	5,930	10,000	15,000	15,000	15,000	
Vision Insurance	1,235	1,407	1,511	1,560	1,560	1,755	
Dental Insurance	4,337	5,124	5,580	5,581	5,578	6,276	
Total Benefits	**312,121**	**280,679**	**346,746**	**355,495**	**350,101**	**373,678**	**8%**
Total Personal Services	**1,046,000**	**1,115,441**	**1,238,293**	**1,273,629**	**1,306,553**	**1,555,514**	**26%**
Operating Expenditures							
Telephone	2,607	4,263	3,000	4,255	4,255	4,255	
Advertising	118	141	-	-	-	-	
Travel Expense	881	1,892	1,000	2,000	1,500	1,500	
Parts/Repair/Maint	49,796	52,096	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	31,850	40,000	40,000	40,000	
Postage	100	191	125	125	125	125	
Conference & Training	2,851	2,212	3,000	3,000	3,000	3,000	
Dues	484	577	600	600	600	600	
Non Vehicle Parts/Repair/Maint	-	-	17,150	17,000	17,000	17,000	
Contracted Services	3,946	4,125	3,870	6,885	6,885	6,885	
Internet	-	-	7,580	9,500	9,500	9,500	
Waste Disposal	2,878	3,348	3,400	2,600	2,600	2,600	
Background Check	-	-	255	255	255	255	
Uniforms	9,895	12,260	13,000	15,000	15,000	15,000	
HABSAR Materials	-	-	-	-	12,140	12,140	
Utilities	47,510	51,692	44,000	44,000	44,000	44,000	
Gas/Oil	32,435	34,811	40,000	40,000	40,000	40,000	
Tires/Tubes	5,157	9,458	10,000	10,000	10,000	10,000	
Supplies	11,581	13,715	13,500	15,000	15,000	15,000	
Small Equipment Under $5,000	-	-	-	1,500	1,500	1,500	
Total Operating Expenditures	**170,238**	**190,779**	**192,330**	**211,720**	**223,360**	**223,360**	**16%**
Total Expenditures	**$ 1,216,237**	**$ 1,306,221**	**$ 1,430,623**	**$ 1,485,349**	**$ 1,529,913**	**$ 1,778,874**	**24%**

PUBLIC SAFETY

Department Budget Overview

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).

Goal #3: Obtain grants when available for additional equipment to be used throughout the county.

Budget Highlights:

FY2019 budget reflects a decrease to Gema Disaster Mitigation Grant of $27,740, an increase in Travel Expense of $400, an increase in Non-Vehicle Parts/Repair/Maintenance of $500, an increase in Contracted Services of $2,000, an increase in Lease Payments of $950, a decrease in HART Team Materials $4,000, an increase in Utilities of $600, an increase in Gas/Oil of $100, and an increase in Tires/Tubes of $350.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$29,984	$50,955	$56,094	$62,797
Benefits	9,485	24,519	24,505	28,560
Operating Expenditures	80,191	44,538	137,815	110,975
Total Expenditures	$119,661	$120,012	$218,414	$202,332

FY2019 Annual Budget
Governmental Funds - Public Safety
Emergency Management Agency - 385

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 29,984	$ 50,955	$ 56,094	$ 59,530	$ 60,805	$ 62,797	
Total Salaries	**29,984**	**50,955**	**56,094**	**59,530**	**60,805**	**62,797**	**12%**
Benefits							
Group Insurance	3,321	5,186	7,713	7,905	7,044	7,044	
Retirement Contribution	3,632	15,372	11,670	16,363	16,363	16,363	
Social Security (FICA)	2,380	3,665	4,531	4,554	4,660	4,554	
Workers' Compensation	-	-	296	351	351	301	
Vision Insurance	34	63	63	65	65	65	
Dental Insurance	119	233	232	233	233	233	
Total Benefits	**9,485**	**24,519**	**24,505**	**29,471**	**28,716**	**28,560**	**17%**
Total Personal Services	**39,469**	**75,474**	**80,599**	**89,001**	**89,521**	**91,357**	**13%**
Operating Expenditures							
Emergency Management Agency	62,210	-	116,140	88,400	88,400	88,400	
Telephone	5,601	5,656	5,100	5,100	5,100	5,100	
Advertising	-	170	200	200	200	200	
Travel Expense	410	520	500	900	900	900	
Parts/Repair/Maint	1,031	3,708	-	-	-	-	
Vehicle Parts/Repair Maint	-	-	2,000	2,000	2,000	2,000	
Postage	-	49	100	100	100	100	
Conference & Training	225	225	250	250	250	250	
Dues	50	-	75	75	75	75	
Non Vehicle Parts/Repair/Maint	-	-	-	500	500	500	
Contracted Services	-	-	-	2,000	2,000	2,000	
Lease Payment	817	830	850	1,800	1,800	1,800	
Uniforms	14	-	150	150	150	150	
HART Team Materials	-	989	4,000	12,140	-	-	
Utilities	7,296	7,416	6,400	7,000	7,000	7,000	
Gas/Oil	811	985	600	700	700	700	
Tires/Tubes	810	-	250	600	600	600	
Supplies	917	1,134	1,200	1,200	1,200	1,200	
Capital Expenditures	-	22,856	-	-	-	-	
Total Operating Expenditures	**80,191**	**44,538**	**137,815**	**123,115**	**110,975**	**110,975**	**-19%**
Total Expenditures	**$ 119,661**	**$ 120,012**	**$ 218,414**	**$ 212,116**	**$ 200,496**	**$ 202,332**	**-7%**

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	680,603	383,070	-	-
Total Expenditures	$680,603	$383,070	$ -	$ -

FY2019 Annual Budget
Governmental Funds - Public Safety
Emergency Medical Service - 395

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Operating Expenditures							
Advertising	$ -	$ -	$ -	$ -	$ -	$ -	
Travel	-	26	-	-	-	-	
Vehicle Parts/Repair/Maint	61,672	52,633	-	-	-	-	
Contracted Services	5,649	3,338	-	-	-	-	
Lease Payment	961	848	-	-	-	-	
Supplies	-	164	-	-	-	-	
Uniforms	4,895	5,512	-	-	-	-	
Gas/Oil	51,494	60,984	-	-	-	-	
Tires/Tubes	13,323	14,337	-	-	-	-	
Small Equipment Under $5,000	15,702	8,264	-	-	-	-	
Capital Expenditures	13,125	-	-	-	-	-	
Co.EMS Subsidy to HAB Medical	513,783	236,961	-	-	-	-	
Total Operating Expenditures	**680,603**	**383,070**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 680,603**	**$ 383,070**	**$ -**	**$ -**	**$ -**	**$ -**	**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: Rewrite, and have approved, the Comprehensive Land Development Resolution by the end of fiscal year 2019.

Budget Highlights:

FY2019 budget reflects an increase in Telephone of $54, an increase in Advertising of $2,109, a decrease in Travel Expense of $500, an increase in Postage of $25, a decrease in Training/Conferences of $2,000, a decrease in Contracted Services of $500, an increase in Internet of $457, an increase in Background Checks of $80, an increase in Bank Fees of $1,400, a decrease in Uniform Allowance of $100, an increase in Gas/Oil of $944, a decrease in Supplies of $400, a decrease in Meetings With Meals of $300, and a decrease in Small Equipment Under $5,000 of $554.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$302,949	$335,730	$356,910	$343,769
Benefits	103,044	93,865	111,767	102,357
Operating Expenditures	86,999	39,330	49,465	50,180
Total Expenditures	$492,992	$468,925	$518,142	$496,306

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	4	7	7	7	7	7

FY2019 Annual Budget
Governmental Funds - Housing & Development
Planning & Development - 794

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 302,940	$ 335,730	$ 356,910	$ 325,884	$ 332,866	$ 343,769	
Overtime	10	-	-	-	-	-	
Total Salaries	**302,949**	**335,730**	**356,910**	**325,884**	**332,866**	**343,769**	**-4%**
Benefits							
Group Insurance	55,193	39,780	58,930	59,324	52,863	52,863	
Retirement Contribution	15,987	18,859	17,160	16,667	16,667	16,667	
Social Security (FICA)	23,167	24,805	26,603	24,930	25,508	24,930	
Workers' Compensation	6,803	8,397	7,068	6,779	6,779	5,814	
Vision Insurance	370	381	378	455	455	455	
Dental Insurance	1,524	1,643	1,628	1,628	1,628	1,628	
Total Benefits	**103,044**	**93,865**	**111,767**	**109,783**	**103,900**	**102,357**	**-8%**
Total Personal Services	**405,993**	**429,595**	**468,677**	**435,667**	**436,766**	**446,126**	**-5%**
Operating Expenditures							
Telephone	1,432	2,168	2,100	2,154	2,154	2,154	
Advertising	1,426	3,829	1,720	3,829	3,829	3,829	
Travel Expense	2,559	2,687	3,300	2,800	2,800	2,800	
Parts/Repair/Maint	2,130	1,483	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	2,000	2,000	2,000	2,000	
Postage	463	697	850	875	875	875	
Conference & Training	6,684	4,291	7,000	5,000	5,000	5,000	
Dues	797	838	1,815	1,815	1,815	1,815	
Contracted Services	40,742	10,340	16,640	16,140	16,140	16,140	
Internet	-	56	-	457	457	457	
Background Check	-	40	-	80	80	80	
Bank Fees	-	414	-	1,400	1,400	1,400	
License Renewal	4,835	1,296	1,296	1,296	1,296	1,296	
Uniforms	-	282	400	300	300	300	
Gas/Oil	4,258	4,905	5,500	6,444	6,444	6,444	
Tires/Tubes	951	300	800	800	800	800	
Supplies	4,520	2,816	4,000	3,600	3,600	3,600	
Meetings with Meals	-	122	500	200	200	200	
Small Equipment Under $5,000	7,492	2,767	1,544	990	990	990	
Capital Expenditures	8,710	-	-	-	-	-	
Total Operating Expenditures	**86,999**	**39,330**	**49,465**	**50,180**	**50,180**	**50,180**	**1%**
Total Expenditures	**$ 492,992**	**$ 468,924**	**$ 518,142**	**$ 485,847**	**$ 486,946**	**$ 496,306**	**-4%**

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.

Goal #1: Increase participation and achievement in 4-H activities and contests. We have 2 students hoping to Master at 4-H State Congress after winning at the District Level. We've had several top 3 finishes at District Judging Team competitions. We're hopeful that these students might progress to winning at the State Level in 2019.

Goal #2: We are working hard to secure additional grant dollars for watershed restoration projects within the county.

Budget Highlights:

FY2019 budget reflects an increase in Dues of $150 and an increase in Contracted Services of $3,237.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$18,685	$20,015	$21,050	$21,400
Benefits	4,041	4,877	5,215	4,995
Operating Expenditures	76,448	80,036	82,737	86,124
Total Expenditures	$99,174	$104,928	$109,002	$112,519

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Part Time	1	1	1	1	1	1

FY2019 Annual Budget
Governmental Funds - Housing & Development
Extension Services - 750

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ (144)	$ -	$ -	$ -	$ -	$ -	
Part Time Salaries	18,829	20,015	21,050	21,400	21,400	21,400	
Total Salaries	**18,685**	**20,015**	**21,050**	**21,400**	**21,400**	**21,400**	**2%**
Benefits							
Social Security (FICA)	1,495	1,531	1,610	1,637	1,637	1,637	
County Participation	2,500	3,250	3,500	3,250	3,250	3,250	
Workers' Compensation	46	96	105	126	126	108	
Total Benefits	**4,041**	**4,877**	**5,215**	**5,013**	**5,013**	**4,995**	**-4%**
Total Personal Services	**22,726**	**24,892**	**26,265**	**26,413**	**26,413**	**26,395**	
Operating Expenditures							
Telephone	715	730	750	750	750	750	
Travel Expense	5,331	5,338	4,500	4,500	4,500	4,500	
Parts/Repair/Maint	-	835	-	-	-	-	
Vehicle Parts/Repairs/Maint	-	-	1,000	1,000	1,000	1,000	
Postage	682	727	500	500	500	500	
Dues	-	-	100	250	250	250	
Contracted Services	57,241	60,863	63,887	67,124	67,124	67,124	
Utilities	11,016	9,961	11,000	11,000	11,000	11,000	
Gas/Oil	963	1,040	500	500	500	500	
Supplies	500	541	500	500	500	500	
Total Operating Expenditures	**76,448**	**80,036**	**82,737**	**86,124**	**86,124**	**86,124**	**4%**
Total Expenditures	**$ 99,174**	**$ 104,928**	**$ 109,002**	**$ 112,537**	**$ 112,537**	**$ 112,519**	**3%**

HOUSING AND DEVELOPMENT

Department Budget Overview

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	4,214	3,948	7,900	5,500
Total Expenditures	$4,214	$3,948	$7,900	$5,500

FY2019 Annual Budget
Governmental Funds - Housing & Development
Planning Commission - 796

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Operating Expenditures							
Advertising	$ 695	$ 1,758	$ 3,600	$ 1,000	$ 1,000	$ 1,000	
Travel	-	100	-	100	100	100	
Per Diem	3,456	1,850	4,200	4,200	4,200	4,200	
Training	-	140	-	200	200	200	
Supplies	63	-	100	-	-	-	
Small Equipment under $5,000	-	100	-	-	-	-	
Total Operating Expenditures	**4,214**	**3,948**	**7,900**	**5,500**	**5,500**	**5,500**	**-30%**
Total Expenditures	**$ 4,214**	**$ 3,948**	**$ 7,900**	**$ 5,500**	**$ 5,500**	**$ 5,500**	**-30%**

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 the recently renovated 4-field complex and other Recreation Center facilities. We hope to continue to increase tournament rentals from FY18 to FY19. All forms of tournaments are welcome, including adult softball, youth baseball/softball and soccer.

Goal #2: Continue to improve facilities for the community to appreciate and utilize. Specifically, by replacing the natatoriums dehumidification system, renovating meeting spaces at the Aquatic Center, adding staircase accessibility to lower soccer restrooms, renovating lower soccer restrooms, remodeling pool deck restrooms and offering better handicap parking and accessibility to Diamond Memorial Little League Complex.

Budget Highlights:

FY2019 budget reflects an increase in Telephone of $1,040, a decrease in Travel Expense of $1,000, a decrease in Training/Conferences of $750, a decrease in Dues of $1,000, an increase in Non-Vehicle Parts/Repair/Maintenance of $7,220, a decrease in Contracted Services of $4,800, an increase in Rent of $1,300, a decrease in Waste Disposal of $900, an increase in Bank Fees of $2,500, an increase in Tires/Tubes of $50, and a decrease in Supplies of $5,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$332,687	$381,420	$373,033	$387,346
Benefits	74,161	74,767	85,296	82,031
Operating Expenditures	442,839	481,325	460,220	458,880
Total Expenditures	$849,687	$937,511	$918,549	$928,257

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	4	5	5	5	5	5
Part Time	42	41	41	41	41	41

FY2019 Annual Budget
Governmental Funds - Culture & Recreation
Recreation Department - 696

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 148,906	$ 186,680	$ 196,033	$ 197,507	$ 201,738	$ 208,346	
Part Time Salaries	183,781	194,739	177,000	179,000	179,000	179,000	
Total Salaries	**332,687**	**381,420**	**373,033**	**376,507**	**380,738**	**387,346**	**4%**
Benefits							
Group Insurance	23,250	21,117	35,965	36,810	32,801	32,801	
Retirement Contribution	9,785	8,758	9,265	9,487	9,487	9,487	
Social Security (FICA)	27,613	29,321	28,573	28,803	29,154	28,803	
Workers' Compensation	12,434	14,225	10,015	11,021	11,021	9,453	
Vision Insurance	239	287	315	325	325	325	
Dental Insurance	840	1,059	1,163	1,162	1,162	1,162	
Total Benefits	**74,161**	**74,767**	**85,296**	**87,608**	**83,950**	**82,031**	**-4%**
Total Personal Services	**406,848**	**456,186**	**458,329**	**464,115**	**464,688**	**469,377**	**2%**
Operating Expenditures							
Telephone	1,082	1,179	1,150	2,910	2,190	2,190	
Advertising	1,756	845	1,000	1,000	1,000	1,000	
Travel Expense	1,367	1,119	3,920	2,920	2,920	2,920	
Parts/Repair/Maint	45,095	42,247	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	1,620	1,620	1,620	1,620	
Postage	8	6	50	50	50	50	
Conference & Training	1,091	1,558	2,750	2,000	2,000	2,000	
Dues	6,332	7,118	10,000	9,000	9,000	9,000	
Non Vehicle Parts/Repair/Maint	-	-	30,780	44,000	38,000	38,000	
Contracted Services	52,337	68,620	83,300	78,500	78,500	78,500	
Rent	22,500	42,300	42,300	42,300	43,600	43,600	
Waste Disposal	5,551	4,604	4,700	4,700	3,800	3,800	
Bank Fees	3,263	3,865	1,500	3,000	4,000	4,000	
Utilities	201,807	217,404	175,000	175,000	175,000	175,000	
Gas/Oil	2,338	2,279	3,000	3,000	3,000	3,000	
Tires/Tubes	-	291	250	300	300	300	
Supplies	70,566	71,738	75,000	70,000	70,000	70,000	
Concessions	21,990	13,971	20,000	20,000	20,000	20,000	
Small Equipment Under $5,000	2,371	1,193	1,000	1,000	1,000	1,000	
Special Programs	3,384	987	2,900	2,900	2,900	2,900	
Total Operating Expenditures	**442,839**	**481,325**	**460,220**	**464,200**	**458,880**	**458,880**	**0%**
Total Expenditures	**$ 849,687**	**$ 937,511**	**$ 918,549**	**$ 928,315**	**$ 923,568**	**$ 928,257**	**1%**

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Operating Expenditures	895,866	902,070	942,534	990,059
Total Expenditures	$895,866	$902,070	$942,534	$990,059

FY2019 Annual Budget
Governmental Funds
Independent Agencies

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Operating Expenditures							
Board Of Education	$ 348,658	$ 330,901	$ 332,500	$ 332,500	$ 332,500	$ 332,500	
Mental Health	25,259	26,300	26,300	26,300	26,300	26,300	
Soque River Watershed Assoc	500	5,000	5,000	5,000	5,000	5,000	
Legacy Link	4,725	9,450	10,450	10,450	10,450	10,450	
County Health Department	198,788	185,607	198,788	198,788	198,788	198,788	
Family & Children Services	40,938	53,517	63,200	117,500	77,500	97,500	
Library System	269,166	283,463	297,896	311,121	311,121	311,121	
Forestry Commission	7,832	7,832	8,400	8,400	8,400	8,400	
Total Operating Expenditures	**895,866**	**902,070**	**942,534**	**1,010,059**	**970,059**	**990,059**	**5%**
Total Expenditures	**$ 895,866**	**$ 902,070**	**$ 942,534**	**$ 1,010,059**	**$ 970,059**	**$ 990,059**	**5%**



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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$55,898	$64,623	$55,000	$55,000
Expenditures	-	-	55,000	-
Other Sources and (Uses)	-	(133,000)	-	(55,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$55,898	$(68,377)	$ -	$ -

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$60,217	$33,505	$145,000	$30,000
Expenditures	61,351	27,832	145,000	30,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(1,134)	$5,673	$ -	$ -

FY2019 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Jail Fund							
Revenues							
Fines, Fees & Forfeitures	$ 55,898	$ 64,623	$ 55,000	$ 55,000	$ 55,000	$ 55,000	
Total Revenues	**55,898**	**64,623**	**55,000**	**55,000**	**55,000**	**55,000**	**0%**
Expenditures							
Contingency	-	-	55,000	55,000	-	-	
Total Expenditures	**-**	**-**	**55,000**	**55,000**	**-**	**-**	**-100%**
Other Sources and (Uses)							
Appropriated Fund Balance	-	-	-	-	5,000	5,000	
Transfers Out	-	133,000	-	-	(60,000)	(60,000)	
Total Other Sources and (Uses)	**-**	**133,000**		**-**	**(55,000)**	**(55,000)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 55,898**	**$ (68,377)**	**$ -**	**$ -**	**$ -**	**$ -**	
Inmate Welfare							
Revenues							
Fines, Fees & Forfeitures	$ 60,217	$ 33,505	$ 145,000	$ 30,000	$ 30,000	$ 30,000	
Total Revenues	**60,217**	**33,505**	**145,000**	**30,000**	**30,000**	**30,000**	**-79%**
Expenditures							
Supplies	61,351	13,766	145,000	15,000	15,000	15,000	
Small Equipment under $5,000	-	-	-	15,000	15,000	15,000	
Capital Outlay	-	14,066	-	-	-	-	
Total Expenditures	**61,351**	**27,832**	**145,000**	**30,000**	**30,000**	**30,000**	**-79%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (1,134)**	**$ 5,673**	**$ -**	**$ -**	**$ -**	**$ -**	

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$25,959	$32,417	$23,200	$23,200
Expenditures	14,543	27,906	13,500	13,500
Other Sources and (Uses)	-	-	(9,700)	(9,700)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$11,416	$4,511	$ -	$ -

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$63,409	$66,783	$65,000	$65,000
Expenditures	25,364	26,713	26,000	26,000
Other Sources and (Uses)	(38,045)	(40,070)	(39,000)	(39,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -

FY2019 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Law Library							
Revenues							
Fines, fee & forfeitures	$ 25,631	$ 32,001	$ 23,200	$ 23,200	$ 23,200	$ 23,200	
Interest	328	416	-	-	-	-	
Total Revenues	**25,959**	**32,417**	**23,200**	**23,200**	**23,200**	**23,200**	**0%**
Expenditures							
Personal Services	2,400	2,600	-	-	-	-	
Contracted Services	-	758	7,500	7,500	7,500	7,500	
Supplies	12,143	24,548	6,000	6,000	6,000	6,000	
Total Expenditures	**14,543**	**27,906**	**13,500**	**13,500**	**13,500**	**13,500**	**0%**
Other Sources and (Uses)							
Reserve For Fund Balance	-	-	(9,700)	(9,700)	(9,700)	(9,700)	-
Total Other Sources and (Uses)	**-**	**-**	**(9,700)**	**(9,700)**	**(9,700)**	**(9,700)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 11,416**	**$ 4,511**	**$ -**	**$ -**	**$ -**	**$ -**	
Hotel/Motel Tax							
Revenues							
Taxes	$ 63,409	$ 66,783	$ 65,000	$ 65,000	$ 65,000	$ 65,000	
Total Revenues	**63,409**	**66,783**	**65,000**	**65,000**	**65,000**	**65,000**	**0%**
Expenditures							
Payment to Other Agencies	25,364	26,713	26,000	26,000	26,000	26,000	
Total Expenditures	**25,364**	**26,713**	**26,000**	**26,000**	**26,000**	**26,000**	**0%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	(38,045)	(40,070)	(39,000)	(39,000)	(39,000)	(39,000)	
Total Other Sources and (Uses)	**(38,045)**	**(40,070)**	**(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.

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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: At least 60% of participants entering the program graduate successfully with 6 or more months of clean drug screens.

Goal #2: At least 70% of graduates do not commit a new misdemeanor within 3 years after graduation, and at least 80% of graduates do no commit a new felony within 3 years after graduation.

Budget Highlights:

FY2019 budget reflects a decrease in Telephone of $750, an increase in Travel Expense of $1,450, a decrease in Court Reporter of $3,000, a decrease in Postage of $350, a decrease in Non-Vehicle Parts/Repair/Maintenance of $400, an increase in Contracted Services of $56,450, an increase in Waste Disposal of $240, an increase in Drug Testing of $19,880, a decrease in Misc Expenses of $5,000, a decrease in Supplies of $5,300, a decrease in Special Events of $1,000, and a decrease in Charges from Other Counties of $11,751.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	437,496	540,039	615,332	$677,198
Expenditures	376,859	553,435	599,367	661,198
Other Sources and (Uses)	(60,637)	(6,000)	(15,965)	(16,000)
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$ -	$(19,396)	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	1	2	2	2	2	2
Part Time	1	-	-	-	-	-

FY2019 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Drug Abuse Treatment/Felony Drug Court							
Revenues							
Intergovernmental	$ 280,388	$ 387,095	$ 455,529	$ 515,202	$ 515,202	$ 515,202	
Fines, Fee & Forfeitures	157,108	152,944	159,803	159,500	159,454	161,996	
Total Revenues	**437,496**	**540,039**	**615,332**	**674,702**	**674,656**	**677,198**	**10%**
Expenditures							
Personal Services	86,873	103,693	102,666	111,532	111,486	114,028	
Contracted Services	247,767	389,798	388,000	461,520	461,520	461,520	
Operating Services	42,219	59,944	108,701	85,650	85,650	85,650	
Total Expenditures	**376,859**	**553,435**	**599,367**	**658,702**	**658,656**	**661,198**	**10%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	(60,637)	(6,000)	(7,464)	(6,000)	(6,000)	(6,000)	
Transfer In (Out) to FDTC	-	-	(8,501)	(10,000)	(10,000)	(10,000)	
Total Other Sources and (Uses)	**(60,637)**	**(6,000)**	**(15,965)**	**(16,000)**	**(16,000)**	**(16,000)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ (19,396)**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2019 Annual Budget
Special Revenue Funds - Felony Drug Court - 290
Budgeted Expenditures

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 53,776	$ 75,393	$ 79,784	$ 82,389	$ 84,154	$ 86,911	
Part Time Salaries	19,314	216	-	-	-	-	
Total Salaries	**73,090**	**75,609**	**79,784**	**82,389**	**84,154**	**86,911**	**9%**
Benefits							
Group Insurance	3,037	14,836	12,270	17,964	16,007	16,007	
Retirement Contribution	2,424	4,192	3,645	3,795	3,795	3,795	
Social Security (FICA)	8,015	8,102	6,118	6,303	6,449	6,303	
Workers' Compensation	176	360	258	486	486	417	
Vision Insurance	29	127	126	130	130	130	
Dental Insurance	101	467	465	465	465	465	
Total Benefits	**13,782**	**28,084**	**22,882**	**29,143**	**27,332**	**27,117**	**19%**
Total Personal Services	**86,873**	**103,693**	**102,666**	**111,532**	**111,486**	**114,028**	**11%**
Operating Expenditures							
Telephone	1,122	2,639	2,500	1,750	1,750	1,750	
Travel Expense	(16)	6,450	5,000	6,450	6,450	6,450	
Court Reporter	-	-	3,000	-	-	-	
Parts/Repair/Maint	-	11	-	-	-	-	
Postage	159	341	500	150	150	150	
Conference & Training	1,403	300	2,500	2,500	2,500	2,500	
Non-Vehicle Parts/Repair/Maint	-	-	500	100	100	100	
Contracted Services	203,763	327,344	328,880	385,330	385,330	385,330	
Waste Disposal	-	-	-	240	240	240	
Drug Testing	41,336	52,712	45,120	65,000	65,000	65,000	
Miscellaneous	-	2,233	8,000	3,000	3,000	3,000	
Supplies	7,622	6,583	10,300	5,000	5,000	5,000	
Small Equipment Under $5,000	-	2,286	-	-	-	-	
Special Events	1,316	4,954	5,000	4,000	4,000	4,000	
Charges From Other Counties	33,282	43,888	85,401	73,650	73,650	73,650	
Transfer to General Fund	60,637	6,000	7,464	6,000	6,000	6,000	
Transfer to FDTC	-	-	8,501	10,000	10,000	10,000	
Total Operating Expenditures	**350,623**	**455,742**	**512,666**	**563,170**	**563,170**	**563,170**	**10%**
Total Expenditures	**$ 437,496**	**$ 559,435**	**$ 615,332**	**$ 674,702**	**$ 674,656**	**$ 677,198**	**10%**

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: Have at least 60% of accepted participants graduate from the program with 6 or more months of clean drug screens.

Goal #2: Have at least 70% of graduates go 3 years or longer without any new criminal charges or new Juvenile Dependency cases opened.

Budget Highlights:

FY2019 budget reflects an increase in Contracted Services of $16,810, an increase in Drug Testing of $2,873, a decrease in Misc Expense of $1,000, a decrease in Small Equipment Under $5,000 of $500, and an increase in Special Events of $1,200.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$46,561	$90,563	$153,452	$130,305
Expenditures	51,332	81,694	161,953	140,305
Other Sources and (Uses)	4,771	-	8,501	10,000
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$ -	$8,868	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	-	-	2	2	2	2
Part Time	-	1	1	1	1	1

FY2019Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Family Dependency Treatment Court							
Revenues							
Intergovernmental Grant	$ 46,561	$ 79,540	$ 143,367	$ 103,594	$ 103,594	$ 103,594	
Fines, Fees & Forfietures	-	9,923	10,085	25,312	25,522	26,711	
Other	-	1,100	-	-	-	-	
Total Revenues	**46,561**	**90,563**	**153,452**	**128,906**	**129,116**	**130,305**	**-15%**
Expenditures							
Personal Services	20,016	37,840	92,513	50,083	50,293	51,482	
Contracted Services	28,565	43,655	66,940	86,623	86,623	86,623	
Operating Services	2,751	200	2,500	2,200	2,200	2,200	
Total Expenditures	**51,332**	**81,694**	**161,953**	**138,906**	**139,116**	**140,305**	**-13%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	4,771	-	-	-	-	-	
Transfer In (Out) to Date Fund	-	-	8,501	10,000	10,000	10,000	
Total Other Sources and (Uses)	**4,771**	**-**	**8,501**	**10,000**	**10,000**	**10,000**	**18%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ 8,868**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2019 Annual Budget
Special Revenue Funds - Family Dependency Treatment Court - 291
Budgeted Expenditures

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 240	$ 28,090	$ 72,204	$ 38,542	$ 39,368	$ 40,657	
Part Time Salaries	17,640	-	-	-	-	-	
Overtime	-	56	-	-	-	-	
Total Salaries	**17,880**	**28,146**	**72,204**	**38,542**	**39,368**	**40,657**	**-44%**
Benefits							
Group Insurance	96	6,267	12,211	6,284	5,600	5,600	
Retirement Contribution	4	1,020	1,610	1,783	1,783	1,783	
Social Security (FICA)	1,985	1,983	5,536	2,949	3,017	2,949	
Workers' Compensation	47	132	362	227	227	195	
Vision Insurance	1	57	126	65	65	65	
Dental Insurance	4	234	464	233	233	233	
Total Benefits	**2,136**	**9,693**	**20,309**	**11,541**	**10,925**	**10,825**	**-47%**
Total Personal Services	**20,016**	**37,840**	**92,513**	**50,083**	**50,293**	**51,482**	**-44%**
Operating Expenditures							
Travel Expense	959	1,209	2,500	2,500	2,500	2,500	
Court Reporter	200	-	-	-	-	-	
Contracted Services	22,349	39,573	64,440	81,250	81,250	81,250	
Drug Testing	5,058	2,873	-	2,873	2,873	2,873	
Miscellaneous	-	-	2,000	1,000	1,000	1,000	
Supplies	1,679	200	-	-	-	-	
Small Equip Under $5,000	1,072	-	500	-	-	-	
Special Events	-	-	-	1,200	1,200	1,200	
Total Operating Expenditures	**31,316**	**43,855**	**69,440**	**88,823**	**88,823**	**88,823**	**28%**
Total Expenditures	**$ 51,332**	**$ 81,694**	**$ 161,953**	**$ 138,906**	**$ 139,116**	**$ 140,305**	

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.

EMERGENCY MEDICAL SERVICES

Habersham County Emergency Medical Service is a full Advanced Life Support (ALS) service that provides ALS assessment, treatment, and transportation as well as Mobile Integrated Health-Community Paramedicine to sick and injured residents and visitors of Habersham County. This service handles approximately 8,500 emergency, non-emergency transportation, and in-home patient visits (MIH) 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. Grant funding will be used when available.

Goal #2: Continue with Mobile Integrated Health-Community Paramedicine to assure those who cannot care for themselves and those who frequently utilize EMS and hospital services, are cared for in their home, educated on their conditions and medicines, and are paired with a Primary Care Physician to reduce unreimbursed ambulance trips and E.R. visits.

Budget Highlights:

FY2019 budget reflects transition of Employees and Administration of EMS from HEMC to Habersham County.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$ -	$ -	$397,853	$2,455,319
Expenditures	-	-	397,853	$2,409,948
Other Sources and (Uses)	-	-	-	(45,371)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	-	-	-	30	30	30
Part Time	-	-	-	17	17	17

FY2019 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Emergency Medical Services							
Revenues							
Property Taxes	$ -	$ -	$ 397,853	$ 397,853	$ 568,021	$ 532,319	
Net Ambulance Charges	-	-	-	1,887,298	1,887,298	1,923,000	
Total Revenues	**-**	**-**	**397,853**	**2,285,151**	**2,455,319**	**2,455,319**	**517%**
Expenditures							
Personel Services	-	-	-	1,974,839	2,053,940	2,013,000	
Contracted Services	-	-	60,149	115,924	115,648	115,648	
Supplies	-	-	337,704	281,300	281,300	281,300	
Total Expenditures	**-**	**-**	**397,853**	**2,372,063**	**2,450,888**	**2,409,948**	**506%**
Other Sources and (Uses)							
Fund Balance Forward	-	-	-	-	(4,431)	(45,371)	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**(4,431)**	**(45,371)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ (86,912)**	**$ -**	**$ -**	

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FY2019 Annual Budget
Special Revenue Funds - Emergency Medical Services - 209
Budgeted Expenditures

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ -	$ -	$ -	$ 1,387,961	$ 1,438,668	$ 1,411,342	
Part Time Salaries	-	-	-	96,853	96,853	96,853	
Overtime	-	-	-	104,913	104,913	104,913	
Total Salaries	**-**	**-**	**-**	**1,589,727**	**1,640,434**	**1,613,108**	**0%**
Benefits							
Group Insurance	-	-	-	148,738	161,769	161,769	
Retirement Contribution	-	-	-	60,000	40,000	40,000	
Social Security (FICA)	-	-	-	121,614	125,666	123,402	
Workers' Compensation	-	-	-	46,420	79,758	68,408	
Vision Insurance	-	-	-	1,810	1,430	1,430	
Dental Insurance	-	-	-	6,530	4,883	4,883	
Total Benefits	**-**	**-**	**-**	**385,112**	**413,506**	**399,892**	**0%**
Total Personal Services	**-**	**-**	**-**	**1,974,839**	**2,053,940**	**2,013,000**	**0%**
Operating Expenditures							
Telephone	-	-	-	720	720	720	
Travel Expense	-	-	-	2,000	2,000	2,000	
Vehicle Parts/Repairs/Maint	-	-	48,600	48,600	48,600	48,600	
Postage	-	-	-	125	125	125	
Training/Conferences	-	-	-	4,500	4,500	4,500	
Non Vehicle Parts/ Repair/Maint	-	-	5,400	5,400	5,400	5,400	
Contracted Services	-	-	5,049	52,503	52,503	52,503	
Internet	-	-	-	1,500	1,500	1,500	
Waste Disposal	-	-	-	576	300	300	
Lease Payments	-	-	1,100	-	-	-	
Certifications	-	-	-	18,400	18,400	18,400	
Uniforms	-	-	7,610	15,000	15,000	15,000	
EMS Medical Supplies	-	-	-	102,000	102,000	102,000	
Utilities	-	-	-	8,000	8,000	8,000	
Gas/Oil	-	-	65,000	78,000	78,000	78,000	
Tires/Tubes	-	-	17,600	17,600	17,600	17,600	
Supplies	-	-	-	3,000	3,000	3,000	
Meetings with Meals	-	-	-	300	300	300	
Small Equipment Under $5,000	-	-	15,000	15,000	15,000	15,000	
Pharmaceuticals	-	-	-	24,000	24,000	24,000	
Co. EMS Subsidy to Hab Med Ctr	-	-	232,494	-	-	-	
Total Operating Expenditures	**-**	**-**	**397,853**	**397,224**	**396,948**	**396,948**	**0%**
Total Expenditures	**$ -**	**$ -**	**$ 397,853**	**$ 2,372,063**	**$ 2,450,888**	**$ 2,409,948**	**506%**

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: Purchase efficient telephone system with next gen and text to 911 capabilities in order to increase effectiveness of 911 dispatching.

Budget Highlights:

Approved for 2 full time Communications Officers.FY2019 budget reflects an increase in Travel Expenses of $800, a decrease in Vehicles Parts/Repair/Maintenance of $40, an increase in Postage of $140, an increase in Training/Conferences of $2,500, a decrease in Non-Vehicles Parts/Repair/Maintenance of $2,360, an increase in Contracted Services of $39,996, an increase in Rent Tower Property of $200, an increase in Waste Disposal of $840, an increase in Utilities of $1,000, an increase in Gas/Oil of $200, and a decrease in Debt Service of $12,082.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$750,462	$753,275	$635,430	$733,424
Expenditures	1,204,286	1,201,696	1,264,852	1,408,145
Other Sources and (Uses)	467,488	506,337	629,422	674,721
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$13,664	$57,916	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	20	20	20	22	22	22
Part Time	14	14	14	14	14	14

FY2019 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
			E-911				
Revenues							
Charges for Services	$ 735,870	$ 741,374	$ 596,000	$ 694,000	$ 694,000	$ 694,000	
Interest	28	32	-	-	-	-	
Other	14,564	11,870	39,430	39,424	39,424	39,424	
Total Revenues	**750,462**	**753,275**	**635,430**	**733,424**	**733,424**	**733,424**	**15%**
Expenditures							
Personal Services	847,294	852,503	923,628	943,594	1,015,973	1,035,728	
Contracted Services	312,395	299,887	291,100	322,340	304,940	333,176	
Supplies	26,473	31,184	32,000	42,200	33,200	33,200	
Debt Service	18,123	18,123	18,124	6,041	6,041	6,041	
Total Expenditures	**1,204,286**	**1,201,696**	**1,264,852**	**1,314,175**	**1,360,154**	**1,408,145**	**11%**
Other Sources and (Uses)							
Transfers In (Out) to General Fund	467,488	506,337	519,422	-	626,730	674,721	
Appropriated Fund Balance	-	-	110,000	-	-	-	
Total Other Sources and (Uses)	**467,488**	**506,337**	**629,422**	**-**	**626,730**	**674,721**	**7%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 13,664**	**$ 57,916**	**$ -**	**$ (580,751)**	**$ -**	**$ -**	

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FY2019 Annual Budget
Special Revenue Funds - E-911 - 215
Budgeted Expenditures

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 562,692	$ 521,808	$ 584,518	$ 589,326	$ 655,830	$ 677,312	
Part Time Salaries	61,330	111,148	111,000	111,000	111,000	111,000	
Overtime	25,633	38,501	35,000	35,000	35,000	35,000	
Total Salaries	**649,655**	**671,457**	**730,518**	**735,326**	**801,830**	**823,312**	**13%**
Benefits							
Group Insurance	116,387	93,157	93,991	116,494	116,291	116,291	
Retirement Contribution	25,687	30,540	28,160	28,711	28,711	28,711	
Social Security (FICA)	49,316	49,508	63,316	53,574	58,748	57,609	
Workers' Compensation	1,643	3,514	3,505	4,132	4,441	3,853	
Vision Insurance	1,066	993	881	1,170	1,300	1,300	
Dental Insurance	3,539	3,335	3,257	4,187	4,652	4,652	
Total Benefits	**197,639**	**181,045**	**193,110**	**208,268**	**214,143**	**212,416**	**10%**
Total Personal Services	**847,294**	**852,503**	**923,628**	**943,594**	**1,015,973**	**1,035,728**	**12%**
Operating Expenditures							
Telephone	11,194	10,990	12,000	12,000	12,000	12,000	
Advertising	425	60	300	300	300	300	
Travel Expense	5,292	5,241	6,200	7,000	7,000	7,000	
Parts/Repair/Maint	6,167	6,472	-	-	-	-	
Vehicle Parts/Repairs/Maint	-	-	640	600	600	600	
Postage	122	108	110	250	250	250	
Conference & Training	2,233	2,447	2,500	5,000	5,000	5,000	
Dues	229	279	995	995	995	995	
Non Vehicle Parts/ Repairs/Maint	-	-	7,360	5,000	5,000	5,000	
Contracted Services	252,426	239,307	220,000	249,160	231,760	259,996	
Rent Tower Property	34,250	34,925	40,800	41,000	41,000	41,000	
Waste Disposal	-	-	-	840	840	840	
Taxes Paid Tower Property	58	58	195	195	195	195	
Uniforms	610	2,510	2,000	2,000	2,000	2,000	
Utilities	16,197	19,914	17,000	18,000	18,000	18,000	
Gas/Oil	925	1,031	1,000	1,200	1,200	1,200	
Supplies	3,787	4,354	7,500	7,500	7,500	7,500	
Small Equipment Under $5,000	4,954	3,375	4,500	13,500	4,500	4,500	
Total Operating Expenditures	**338,869**	**331,070**	**323,100**	**364,540**	**338,140**	**366,376**	**13%**
Debt Service							
Capital Lease	18,123	18,123	18,123	6,041	6,041	6,041	
Total Debt Service	**18,123**	**18,123**	**18,123**	**6,041**	**6,041**	**6,041**	**-67%**
Total Expenditures	**$ 1,204,286**	**$ 1,201,696**	**$ 1,264,851**	**$ 1,314,175**	**$ 1,360,154**	**$ 1,408,145**	**11%**

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 Wellness and Nutrition Program by 25% in FY19.

Goal #2: Increase member activities and learning to a full 4-hour span.

Goal #3: Increase fundraiser activity by 3 events.

Budget Highlights:

Approved for 1 part time Bus Driver. FY2019 budget reflects an increase in Overtime of $500, an increase in Telephone of $690, a decrease in Travel Expense of $500, an increase in Postage of $200, an increase in Training and Conferences of $25, an increase in Dues of $125, an increase in Non-Vehicle Parts/Repair/Maintenance of $4,900, an increase in Contracted Services of $387, an increase in Waste Disposal of $100, an increase in Utilities of $1,448, an increase in Gas of $590, an increase in Tires of $400, and an increase in Supplies of $106.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Total Revenues	$304,571	$240,572	$317,763	$326,663
Expenditures	296,653	357,351	493,807	518,958
Other Sources and (Uses)	89,654	22,401	176,044	192,295
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$97,572	$(94,378)	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	5	5	5	5	5	5
Part Time	1	1	1	2	2	2

FY2019 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
			Senior Center				
Revenues							
Federal/State Grants	$ 144,001	$ 164,642	$ 264,407	$ 271,863	$ 271,863	$ 271,863	
Client Contributions	-	10,913	8,500	8,800	8,800	8,800	
Other	160,570	65,018	44,856	46,000	46,000	46,000	
Total Revenues	**304,571**	**240,572**	**317,763**	**326,663**	**326,663**	**326,663**	**3%**
Expenditures							
Personal Services	200,253	236,124	251,703	254,308	263,292	268,383	
Contracted Services	65,550	90,297	212,613	213,000	213,000	213,000	
Operating Services	30,850	30,930	29,491	34,075	37,575	37,575	
Total Expenditures	**296,653**	**357,351**	**493,807**	**501,383**	**513,867**	**518,958**	**5%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	89,654	22,401	101,044	-	187,204	192,295	
Appropriated Fund Balance	-	-	75,000	-	-	-	
Total Other Sources and (Uses)	**89,654**	**22,401**	**176,044**	**-**	**187,204**	**192,295**	**9%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 97,572**	**$ (94,378)**	**$ -**	**$ (174,720)**	**$ -**	**$ -**	

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FY2019 Annual Budget
Special Revenue Funds - Senior Center - 262
Budgeted Expenditures

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 134,502	$ 155,835	$ 168,257	$ 172,627	$ 176,325	$ 182,101	
Part Time Salaries	12,149	13,533	12,530	12,530	21,093	21,093	
Overtime	-	37	-	500	500	500	
Total Salaries	**146,651**	**169,405**	**180,787**	**185,657**	**197,918**	**203,694**	**13%**
Benefits							
Group Insurance	37,614	43,199	46,389	42,108	37,522	37,522	
Retirement Contribution	910	9,391	8,415	8,230	8,230	8,230	
Social Security (FICA)	10,290	12,022	13,862	14,165	15,126	14,820	
Workers' Compensation	3,718	831	909	2,660	3,008	2,629	
Vision Insurance	148	173	189	325	325	325	
Dental Insurance	921	1,104	1,152	1,163	1,163	1,163	
Total Benefits	**53,602**	**66,720**	**70,916**	**68,651**	**65,374**	**64,689**	**-9%**
Total Personal Services	**200,253**	**236,124**	**251,703**	**254,308**	**263,292**	**268,383**	**7%**
Operating Expenditures							
Telephone	354	348	360	1,050	1,050	1,050	
Advertising	241	-	150	150	150	150	
Travel Expense	628	87	3,000	2,500	2,500	2,500	
Parts/Repair/Maint	1,617	1,096	-	-	-	-	
Vehicle Parts/Repairs/Maint	-	-	1,500	1,500	1,500	1,500	
Postage	159	77	-	200	200	200	
Training & Conferences	-	-	-	25	25	25	
Dues	679	225	675	800	800	800	
Non Vehicle Parts/Repair/Maint	-	-	-	1,400	4,900	4,900	
Contracted Services	65,550	90,297	212,613	213,000	213,000	213,000	
Waste Disposal	805	734	650	750	750	750	
Bank Fee	12	-	-	-	-	-	
Utilities	16,391	17,066	13,552	15,000	15,000	15,000	
Gas/Oil	5,149	6,296	5,910	6,500	6,500	6,500	
Tires/Tubes	806	546	800	1,200	1,200	1,200	
Supplies	3,130	4,455	2,894	3,000	3,000	3,000	
Small Equipment under $5,000	879	-	-	-	-	-	
Total Operating Expenditures	**96,400**	**121,227**	**242,104**	**247,075**	**250,575**	**250,575**	**3%**
Total Expenditures	**$ 296,653**	**$ 357,351**	**$ 493,807**	**$ 501,383**	**$ 513,867**	**$ 518,958**	**5%**

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.

COMMUNITY DEVELOPMENT BLOCK GRANT

This Special Revenue Fund is used to account for monies received and restricted for purpose of building a multi-activity wellness facility adjacent to the Habersham County Senior Center.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Total Revenues	$ -	$ -	$ -	$ -
Expenditures	-	-	-	750,000
Other Sources and (Uses)	-	-	-	750,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -

FY2019 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
			Senior Center - CDBG				
Revenues							
Federal/State Grants	$ -	$ -	$ -	$ -	$ -	$ -	
Client Contributions	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Services	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	750,000	750,000	
Total Expenditures	**-**	**-**	**-**	**-**	**750,000**	**750,000**	**0%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	-	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	750,000	750,000	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**750,000**	**750,000**	**0%**
Exc							
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2019 Annual Budget
Special Revenue Funds - Senior Center CDBG - 250
Budgeted Expenditures

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Capital Outlay							
Capital Expenditure	-	-	-	-	750,000	750,000	
Total Debt Service	**-**	**-**	**-**	**-**	**750,000**	**750,000**	**0%**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 750,000**	**$ 750,000**	**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.

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$ -	$ -	$ -	$ -
Expenditures	1,040	(85)	-	-
Other Sources and (Uses)	-	5,788	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(1,040)	$5,873	$ -	$ -

FY2019 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
			Confiscated Assets				
Revenues							
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	
Forfeitures	-	-	-	-	-	-	
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Personal Services	-	-	-	-	-	-	
Contracted Services	975	-	-	-	-	-	
Supplies	65	(85)	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Total Expenditures	**1,040**	**(85)**	**-**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)							
Transfers In General Fund	-	5,788	-	-	-	-	
Total Other Sources and (Uses)	**-**	**5,788**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (1,040)**	**$ 5,873**	**$ -**	**$ -**	**$ -**	**$ -**	



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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$ -	$ -	$ -	$ -
Expenditures	378,546	523,697	368,382	6,184,635
Other Sources and (Uses)	378,546	483,950	368,382	6,184,635
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$ -	$(39,748)	$ -	$ -

FY2019 Annual Budget
Capital Improvements Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Revenues							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Capital Outlay	378,546	523,697	368,382	1,147,895	6,193,155	6,184,635	
Total Expenditures	**378,546**	**523,697**	**368,382**	**1,147,895**	**6,193,155**	**6,184,635**	**1579%**
Other Sources and (Uses)							
Transfers In - General Fund	378,546	483,950	368,382	930,890	784,890	776,370	
Proceeds from Contracts Payable	-	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	5,408,265	5,408,265	
Total Other Sources and (Uses)	**378,546**	**483,950**	**368,382**	**930,890**	**6,193,155**	**6,184,635**	**1178%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ (39,748)**	**$ -**	**$ (217,005)**	**$ -**	**$ -**	

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FY2019 Annual Budget
Capital Improvements Fund
Budgeted Expenditures

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Countywide							
Land Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Lease	-	47,799	-	-	5,408,265	5,408,265	
Transfer to Debt Service Fund	-	-	-	-	-	-	
Total Countywide	$ -	$ 47,799	$ -	$ -	$ 5,408,265	$ 5,408,265	0%
Human Resources							
Capital Expenditure	$ -	$ -	$ -	$ 5,000	$ -	$ -	
Capital Lease	-	-	-	-	-	-	
Total Facilities Management	$ -	$ -	$ -	$ 5,000	$ -	$ -	0%
Facilities Management							
Capital Expenditure	$ 46,170	$ 135,753	$ 131,000	$ 259,913	$ 302,508	$ 302,508	
Vehicles	-	-	-	25,000	-	-	
Total Facilities Management	$ 46,170	$ 135,753	$ 131,000	$ 284,913	$ 302,508	$ 302,508	131%
Information Technology							
Equipment under $5,000	$ -	$ 4,189	$ -	$ -	$ -	$ -	
Capital Expenditure	-	25,783	60,000	71,000	71,000	71,000	
Total Information Techonology	$ -	$ 29,972	$ 60,000	$ 71,000	$ 71,000	$ 71,000	18%
District Attorney							
Vehicles	$ -	$ -	$ -	$ 24,500	$ -	$ -	
Total Fleet	$ -	$ -	$ -	$ 24,500	$ -	$ -	0%
Public Defender							
Capital Expenditure	$ 4,120	$ -	$ -	$ -	$ -	$ -	
Building Renovation	161,445	-	-	-	-	-	
Total Public Defender	$ 165,565	$ -	$ -	$ -	$ -	$ -	0%
Sheriff							
Equipment under $5,000	$ -	$ -	$ 13,000	$ -	$ -	$ -	
Capital Expenditure	-	-	17,382	17,382	17,382	17,382	
Vehicles	55,887	102,135	37,500	105,000	85,000	85,000	
Total Sheriff	$ 55,887	$ 102,135	$ 67,882	$ 122,382	$ 102,382	$ 102,382	51%
Jail							
Equipment under $5,000	$ -	$ -	$ 12,000	$ -	$ -	$ -	
Vehicles	-	-	25,000	30,000	-	-	
Capital Expenditure	-	11,813	-	-	-	-	
Building Renovation	14,713	20,744	-	-	-	-	
Total Jail	$ 14,713	$ 32,557	$ 37,000	$ 30,000	$ -	$ -	0%

FY2018 Annual Budget
Capital Improvements Fund - continued
Budgeted Expenditures

Expenditures	Actual FY16	Original Budget FY17	Approved Budget FY18	Requested Budget FY18	Recommended Budget FY18	Approved Budget FY18	% of Change
Animal Control							
Capital Expenditure	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	
Total Animal Control	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	0%
E-911							
Capital Expenditure	$ -	$ -	$ 45,000	$ 257,000	$ 45,000	$ 36,480	
Total Animal Control	$ -	$ -	$ 45,000	$ 257,000	$ 45,000	$ 36,480	-19%
Building Department							
Mapping & GIS	$ 17,210	$ -	$ -	$ -	$ -	$ -	
Vehicles	-	23,299	-	22,500	22,500	22,500	
Capital Expenditures	-	7,544	17,500	-	-	-	
Total Building Department	$ 17,210	$ 30,843	$ 17,500	$ 22,500	$ 22,500	$ 22,500	29%
Recreation Department							
Equipment under $5,000	$ -	$ 11,803	$ -	$ 8,500	$ -	$ -	
Capital Expenditures	934	46,548	10,000	89,100	16,500	16,500	
Equipment/Machinery	38,152	63,500	-	208,000	200,000	200,000	
Total Recreation Department	$ 39,086	$ 121,850	$ 10,000	$ 305,600	$ 216,500	$ 216,500	2065%
Senior Center							
Capital Expenditure	$ -	$ 9,607	$ -	$ -	$ -	$ -	
Total Senior Center	$ -	$ 9,607	$ -	$ -	$ -	$ -	0%
Health Department							
Capital Expenditure	$ -	$ 13,181	$ -	$ -	$ -	$ -	
Total Health Department	$ -	$ 13,181	$ -	$ -	$ -	$ -	0%
Airport							
Capital Expenditure	$ 29,447	$ -	$ -	$ -	$ -	$ -	
Total Airport	$ 29,447	$ -	$ -	$ -	$ -	$ -	0%
Industrial Park							
Capital Expenditure	$ 10,468	$ -	$ -	$ -	$ -	$ -	
Total Industrial Park	$ 10,468	$ -	$ -	$ -	$ -	$ -	0%
Total Capital Improvements	**$ 378,546**	**$ 523,697**	**$ 368,382**	**$ 1,147,895**	**$ 6,193,155**	**$ 6,184,635**	

Five Year Capital Improvements Plan

Fiscal Years 2019 – 2023

Habersham County, GA

Five Year Capital Improvements Plan for Fiscal Years 2019-2023

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	Grant	CIP	Admin Bldg	Landfill
Airport	$ 631,169	$ 78,789	$ 252,630	$ 114,250	$ 107,500	$ 78,000	$ 78,789	$ -	$ -	$ -	$ -
Animal Care & Control	50,000	25,000	-	-	-	25,000	-	-	25,000	-	-
Facility Maintenance	901,365	302,508	228,605	136,500	137,000	96,752	-	-	302,508	-	-
County Commission & Manager	22,500	-	-	22,500	-	-	-	-	-	-	-
County Sheriff	447,382	227,382	200,000	20,000	-	-	125,000	-	102,382	-	-
District Attorney	24,500	-	24,500	-	-	-	-	-	-	-	-
Economic Development	1,199,313	699,313	500,000	-	-	-	699,313	-	-	-	-
EMA and E-911	488,040	36,480	275,640	78,640	48,640	48,640	-	-	36,480	-	-
Emergency Medical Services	1,029,287	171,922	197,656	203,509	221,200	235,000	166,922	5,000	-	-	-
Extension Services	20,000	-	20,000	-	-	-	-	-	-	-	-
Fire Department	1,030,000	365,000	485,000	180,000	-	-	365,000	-	-	-	-
Human Resources	5,000	-	5,000	-	-	-	-	-	-	-	-
Information Technology	335,265	279,265	21,000	35,000	-	-	-	-	71,000	208,265	-
Planning & Development	45,000	22,500	-	22,500	-	-	-	-	22,500	-	-
Public Facilities	5,200,000	5,200,000	-	-	-	-	-	-	-	5,200,000	-
Recreation	833,400	216,500	500,900	96,000	20,000	-	-	-	216,500	-	-
Road Department - Public Roads	10,409,189	2,071,439	2,071,250	2,188,000	1,950,000	2,128,500	1,374,439	697,000	-	-	-
Road Depart - Vehicles & Equip	1,482,586	135,862	321,862	373,862	231,000	420,000	135,862	-	-	-	-
Solid Waste Management	4,876,059	671,649	3,561,267	131,558	439,284	72,300	200,000	-		-	471,649
Tax Assessor	30,000	-	-	30,000	-	-	-	-	-	-	-
TOTAL	**$ 29,060,055**	**$ 10,503,609**	**$ 8,665,311**	**$ 3,632,319**	**$ 3,154,624**	**$ 3,104,192**	**$ 3,145,325**	**$ 702,000**	**$ 776,370**	**$ 5,408,265**	**$ 471,649**

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Runway 6/24 Approach Obstruction Survey	$ 2,500	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500	$ -
Obstruction Clearing Easements - Runway 6	18,250	18,250	-	-	-	-	18,250	-
Land Acquistion for W. Hanger Area	40,000	40,000	-	-	-	-	40,000	-
Relocate Fuel Farm	9,155	9,155	-	-	-	-	9,155	-
Terminal Building Programming (Reimbursment)	1,989	1,989	-	-	-	-	1,989	-
Terminal Building Programming (Reimbursment)	1,895	1,895	-	-	-	-	1,895	-
Security Cameras	5,000	5,000	-	-	-	-	5,000	-
Obstruction Clearing Easements - Runway 24	20,500	-	20,500	-	-	-	-	-
Obstruction Clearing Easements - Runway 6	12,750	-	12,750	-	-	-	-	-
Crack Seal, Seal Coat & Remark Runway 624 including PAPI Relocation	21,880	-	21,880	-	-	-	-	-
Construct Replacement Hanger Area	197,500	-	197,500	-	-	-	-	-
Obstruction Clearing Easements - Runway 24	14,250	-	-	14,250	-	-	-	-
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	-	-	-
Construct New West Corporate Hanagar Area	78,000	-	-	-	-	78,000	-	-
TOTAL	$ 631,169	$ 78,789	$ 252,630	$ 114,250	$ 107,500	$ 78,000	$ 78,789	$ -

Note:
Figures include Habersham County Local Share only. Total estimated cost by year is as follows:

FY19	Local	State	Federal	Total
Runway 6/24 Approach Obstruction Survey/Analysis	$ 2,500	$ 2,500	$ 45,000	$ 50,000
Obstructin Clearing Easements - Runway 6	18,250	18,250	328,500	365,000
Land Acquisition for West Hangar Area (Future Reimbursement)	40,000	-	360,000	400,000
Relocate Fuel Farm	9,155	6,525	141,120	156,800
Terminal Building Programming (Reimbursement)	1,989	-	17,897	19,885
Terminal Building Construction (Reimbursement)	1,895	-	17,051	18,946
	$ 73,789	$ 27,275	$ 909,568	$ 1,010,631

Airport

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

FY20	Local	State	Federal	Total
Obstruction Clearing Easements - Runway 24	$ 20,500	$ 20,500	$ 369,000	$ 410,000
Obstruction Clearing Easeemnts - Runway 6	12,750	12,750	229,500	255,000
Crack Seal, Seal Coat & Remark Runway 6/24 Including PAPI Relocation	21,880	18,750	365,670	406,300
Construct Replacement Hangar Area	197,500	197,500	3,555,000	3,950,000
	$ 252,630	$ 249,500	$ 4,519,170	$ 5,021,300

FY21	Local	State	Federal	Total
Obstruction Clearing Easements - Runway 24	$ 14,250	$ 14,250	$ 256,500	$ 285,000
Construct West Hangar Area	100,000	100,000	1,800,000	2,000,000
	$ 114,250	$ 114,250	$ 2,056,500	$ 2,285,000

FY22	Local	State	Federal	Total
Land/Easement Acquisition for Precision Approach	$ 45,000	$ 15,000	$ 540,000	$ 600,000
Approach Lighting (MALSF), GCO	62,500	187,500	-	250,000
	$ 107,500	$ 202,500	$ 540,000	$ 850,000

FY23	Local	State	Federal	Total
Construct New West Corporate Hangar Area	$ 78,000	$ 78,000	$ 1,404,000	$ 1,560,000
5 Year (2019-2023) Total CIP	$ 626,169	$ 671,525	$ 9,429,238	$ 10,726,931

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Replacement Truck F150 4x4	$ 50,000	$ 25,000	$ -	$ -	$ -	$ 25,000	$ -	$ 25,000
TOTAL	$ 50,000	$ 25,000	$ -	$ -	$ -	$ 25,000	$ -	$ 25,000

Replace '04 F250 4x4 with 248,000 miles

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Replace Ceiling/Upgrade Lights DFACS	45,000	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ 45,000
Replace Flat Roff Aquatic Center	86,000	86,000	-	-	-	-	-	86,000
Replace Roof Public Defender	24,000	24,000	-	-	-	-	-	24,000
Pave Parking Lots Station #13, #9	147,508	147,508	-	-	-	-	-	147,508
Replace HVAC Agriculture Building	19,800	-	19,800	-	-	-	-	-
Pave Parking Lots Station #14	68,605	-	68,605	-	-	-	-	-
Ford F-150 4x4 Extended Cab Truck	25,000	-	25,000	-	-	-	-	-
Replace HVAC Senior Center	36,000	-	36,000	-	-	-	-	-
Replace Flooring Health Department	53,200	-	53,200	-	-	-	-	-
Replace HVAC DFACS	26,000	-	26,000	-	-	-	-	-
Replace Flooring Senior Center	38,000			38,000	-	-	-	-
Ford F-150 4x4 Extended Cab Truck	25,000	-	-	25,000	-	-	-	-
Replace Flooring Library	61,000	-	-	61,000	-	-	-	-
Replace Roof Animal Control Office	12,500	-	-	12,500	-	-	-	-
Replace Locker Room HVAC Aquatic Ctr	21,000	-	-	-	21,000	-	-	-
Replace Roof, sofit & gutters-AVITA	80,000	-	-	-	80,000	-	-	-
Replace Roof Agriculture Building	36,000	-	-	-	36,000	-	-	-
Upgrade to LED lighting AVITA, Senior Center, Health Department	72,552	-	-		-	72,552	-	-
Upgrade to LED lighting Library	24,200	-	-	-	-	24,200	-	-
TOTAL	$ 901,365	$ 302,508	$ 228,605	$ 136,500	$ 137,000	$ 96,752	$ -	$ 302,508

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	FY19	FY20	FY21	FY22	FY23	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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
2 Patrol Vehicles	$ 150,000	$ 75,000	$ 75,000	$ -	$ -	$ -	$ 75,000	$ -
2 Patrol Vehicles	150,000	75,000	75,000	-	-	-	-	75,000
10 Car Cameras Watchguard 4RE	120,000	50,000	50,000	20,000	-	-	50,000	-
Mobile LPR License Plate Reader	17,382	17,382	-	-	-	-	-	17,382
1 Investigation Vehicle (Used)	10,000	10,000						10,000
			-	-	-	-		
TOTAL	$ 447,382	$ 227,382	$ 200,000	$ 20,000	$ -	$ -	$ 125,000	$ 102,382

Sheriff CIP: Replace (3) investigators vehicles 2 with inter-county sway, 1 with used vehicle
Continue with prior approved watchguard camera and Moblie LPF (License Plate Reader) purchases.

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	FY19	FY20	FY21	FY22	FY23	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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Industrial Park Improvement	$ 1,199,313	$ 699,313	$ 500,000	$ -	$ -	$ -	$ 699,313	$ -
TOTAL	$ 1,199,313	$ 699,313	$ 500,000	$ -	$ -	$ -	$ 699,313	$ -

Emergency Communications (E-911)

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Telephone System Replacement	$ 231,040	$ 36,480	$ 48,640	$ 48,640	$ 48,640	$ 48,640	$ -	$ 36,480
Radio Frequencies	102,000		102,000	-	-	-	-	-
Dispatch Consoles	90,000		90,000	-	-	-	-	-
Flooring	35,000		35,000	-	-	-	-	-
Replace Vehicle	30,000	-	-	30,000	-	-	-	-
TOTAL	$ 488,040	$ 36,480	$ 275,640	$ 78,640	$ 48,640	$ 48,640	$ -	$ 36,480

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP	Grant
Replace Ambulances	$ 787,000	$ 112,000	$155,000	$ 160,000	$ 175,000	$ 185,000	$ 112,000	$ -	
Cardiac Monitor/Defibrillator	187,690	32,634	$36,414	37,142	39,000	42,500	32,634	-	-
Stretcher	33,965	6,656	$6,242	6,367	7,200	7,500	6,656	-	-
L.U.C.U.S.	15,632	15,632	-	-	-	-	15,632	-	-
Automatic Ventilator	5,000	5,000	-	-	-	-	-	-	5,000
TOTAL	$ 1,029,287	$ 171,922	$ 197,656	$ 203,509	$ 221,200	$ 235,000	$ 166,922	$ -	$ 5,000

Notes:
FY19 Ambulance is a 2018 Chevrolet 3500 4WD remount of Taylor Made Type I
L.U.C.U.S. mechanical chest compression device. We currenly have 2 in the County; one in the south end and the other is central. This unit would be for the north end of the County.

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Passenger Van	$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
General & Personal Protection Equipment Replacement	$ 105,000	$ 40,000	$ 25,000	$ 40,000	$ -	$ -	$ 40,000	$ -
Replace Vehicles (2 used Tahoes)	65,000	25,000	-	40,000	-	-	25,000	-
Refurbish Fire Engine (E1 2003 Pumper)	300,000	100,000	100,000	100,000	-	-	100,000	-
Replacement Super Tanker (used)	200,000	200,000	-	-	-	-	200,000	-
Replace Pumper Truck	360,000	-	360,000	-	-	-	-	-
TOTAL	$ 1,030,000	$ 365,000	$ 485,000	$ 180,000	$ -	$ -	$ 365,000	$ -

Replacing F150 & one other vehicle. New School Vehicle and Command Vehicle.

Human Resources

Project Management: Human Resources Director
Service Type: Public Safety
Funding Source: Fund 350 - Capital Improvements

Department/Category	Financial Summary						Proposed Current Year Financing	
	5 Year Total	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Human Resources Information System	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ -

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP	Admin Building
Security Camera Installation All Rec Dept	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ -
Windows Server Licensing (Datacenter)	21,000	21,000	-	-	-	-	-	21,000	-
Generator (Admin Bldg)	24,000	24,000	-	-	-	-	-	-	24,000
Video Surveillance System (Admin Bldg)	12,000	12,000	-	-	-	-	-	-	12,000
Digital Signage (Admin Bldg)	10,000	10,000	-	-	-	-	-	-	10,000
Wireless Network (Admin Bldg)	5,000	5,000	-	-	-	-	-	-	5,000
Access Control (Admin Bldg)	27,000	27,000	-	-	-	-	-	-	27,000
Low Voltage Cabling (Admin Bldg)	80,265	80,265	-	-	-	-	-	-	80,265
Network Switches (Admin Bldg/FD/SO)	50,000	50,000	-	-	-	-	-	-	50,000
Utility Conduit and Utility Demarcation (Admin Bldg)	-	-	-	-	-	-	-	-	-
Closed Fiber Network to County Offices	21,000	-	21,000	-	-	-	-	-	-
Data Storage Appliance	35,000	-	-	35,000	-	-	-	-	-
TOTAL	$ 335,265	$ 279,265	$ 21,000	$ 35,000	$ -	$ -	$ -	$ 71,000	$ 208,265

Note:
- Security Camera and wireless network for Recreation Department to cover all of the common areas, inside/outside Aquatic Center to include parking.
- Windows Server Datacenter Licensing for all virtual server hosts (5). Will provide local high availability and redundancy for all virtual hosts.
- A 200amp generator for the new Admin bldg. This would supply emergency power to the server room, IT department and County Manager's office. It will also provide us with
- Digital Signage throughout the new Admin bldg. includes six to seven digital signage screens with web or network based content editor.
- Expansion of our current wireless network to the Admin bldg.
- Access Control for the new Admin Bldg would include the installation of 12 doors. Solution would also include ID printer and proximity cards.
- Low voltage cabling and fiber backbone at the Admin bldg.
- New network switches will be needed for Admin bldg. Replacement switches will be needed for the SO and FS9.

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Replacement Vehicles 4x4 F-150	$ 45,000	$ 22,500	$ -	$ 22,500	$ -	$ -	$ -	$ 22,500
TOTAL	$ 45,000	$ 22,500	$ -	$ 22,500	$ -	$ -	$ -	$ 22,500

Public Facilities

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

Department/Category	Financial Summary						Proposed Current Year Fi	
	5 Year Total	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Administration Building	$ 5,200,000	$ 5,200,000	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 5,200,000	$ 5,200,000	$ -	$ -	$ -	$ -	$ -	$ -

Recreation

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

Department/Category	Financial Summary						Financing	
	5 Year Total	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Poolpak Replacement	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
Lower Soccer Restroom Renovations	16,500	16,500		-	-	-	-	16,500
A/B and Activity Room Flooring	14,000	-	14,000	-	-	-	-	-
Equipment Shed	8,000	-	8,000	-	-	-	-	-
Little League Handicap Parking	24,200		24,200	-	-	-	-	-
Lower Soccer Stairway	16,000	-	16,000	-	-	-	-	-
Remodel Pool Deck Restrooms to Multiuse	12,500	-	12,500	-	-	-	-	-
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	-	-	-	-	-
Pool Pump - Rec Pool	4,000	-	4,000	-	-	-	-	-
Pool Pump - Lap Pool	6,000	-	6,000	-	-	-	-	-
Aquatic Center Carpet Replacement	50,000	-	-	50,000	-	-	-	-
Lower Soccer Field Light Replacement	150,000	-	150,000	-	-	-		-
Upper Soccer Field Light Replacement	150,000	-	150,000	-	-	-		-
Pickleball Complex	100,000	-	100,000	-	-	-		-
Utility Tractor	25,000	-	-	25,000	-	-	-	-
Competition Tumbling Routine Spring Floor	15,000	-	-	15,000	-	-	-	-
Uneven Bars	6,000	-	-	6,000	-	-	-	-
Vehicle	20,000	-	-	-	20,000	-	-	-
TOTAL	$ 833,400	$ 216,500	$ 500,900	$ 96,000	$ 20,000	$ -	$ -	$ 216,500

Note:

- Little League Hadicap Parking: In desperate need of resurface, expansion and parking space lines
- Poolpak Replacement: Coils for the refrideration system are busted and the HVAC side of the Poolpak is inoperable. Only functioning 50% of what it should.
- Lower Soccer Stairway: There is no access point for the patrons of the lower soccer complex to get to the restrooms.
- Lower Soccer Restroom Renovations: Simply put, they are deplorable. In need of complete gutting and ventilation
- Lower Soccer Field Light Replacement: Improperly located on the field for proper lighting. Low candle lit, wooden poles warped, ballast and wiring issues which cause constant unexpected outages.
- Upper Soccer Field Light Replacement: Improperly located on the field for proper lighting. Low candle lit, wooden poles warped, ballast and wiring issues which cause constant unexpected outages.
- Gymnastics Lobby Vinyl Laminate Floor: Concrete painted floor scratches and chips. Not a welcoming lobby.
- Folding Tables (48) and Chairs (80): Time for replacements. Half of the chairs and tables are mismatched in color and do not have adequate caps on the legs to prevent scarring of the floors.
- Remodel Pool Deck Restrooms to multiuse: To give patrons the option to utilize a shower/locker room privately.
- Pickleball Complex: Pickleball is an outdoor sport. All we have are multiuse courts indoors. In need of keeping up with local counties expanding their pickleball programs.

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	Grant
Asphalt Resurfacing	$ 5,800,000	$ 1,300,000	$ 1,400,000	$ 1,500,000	$ 1,600,000	$ -	$ 603,000	$ 697,000
Pavement Preservation	400,000	100,000	100,000	100,000	100,000	-	100,000	-
Bridge Maintenance	850,000	175,000	200,000	225,000	250,000	-	175,000	-
Bridge Updates & Replacements								
Coon Creek	231,439	231,439	-	-	-	-	231,439	-
Runway Dr. Base/Paving/Marking	265,000	265,000	-	-	-	-	265,000	
West Glade Creek Road Bridge/ Box Culvert	371,250	-	371,250	-	-	-	-	-
Tugalo Short Cut Rd.Bridge/ Box Culvert	363,000	-	-	363,000	-	-	-	-
Old Gainesville Hwy Bridge	2,128,500	-	-	-	-	2,128,500	-	-
TOTAL	$ 10,409,189	$ 2,071,439	$ 2,071,250	$ 2,188,000	$ 1,950,000	$ 2,128,500	$ 1,374,439	$ 697,000

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	CIP
Snow Plows	$ 30,000	$ 15,000	$ 15,000	$ -	$ -	$ -	$ 15,000	$ -
Tailgate Spreader	24,000	16,000	8,000	-	-	-	16,000	-
Gradall Excavator 152 Discovery	161,586	53,862	53,862	53,862	-	-	53,862	-
1/2 Ton Pick-Up 4x4 (USED)	45,000	20,000	-	-	-	25,000	20,000	-
6 Wheel Dump Truck - Transferred from FIRE	5,000	5,000	-	-	-	-	5,000	-
Chipper Truck - Remount	5,000	5,000	-	-	-	-	5,000	-
Ditch Bank Mowers	18,000	9,000	-	9,000	-	-	9,000	-
Herbiside Spray System (Skid Mount)	12,000	12,000	-	-	-	-	12,000	-
3/4 Ton Pick-Up 4x4	80,000	-	40,000	40,000	-	-	-	-
6 Wheel Dump Truck - (Used)	85,000	-	85,000	-	-	-	-	-
Tail Behind Bush Hog	10,000		5,000	5,000	-	-	-	-
10 Wheel Dump Truck	115,000		115,000	-	-	-	-	-
Chipper (BC 1500 XL)	60,000	-	-	60,000	-	-	-	-
Mowing Tractor	140,000	-	-	70,000	70,000	-	-	-
Tractor w/ Boom Mower	136,000	-	-	136,000	-	-	-	-
Spreader Truck	161,000	-	-	-	161,000	-	-	-
Backhoe	95,000	-	-	-	-	95,000	-	-
Loader - Rubber Tire	300,000	-	-	-	-	300,000	-	-
TOTAL	$ 1,482,586	$ 135,862	$ 321,862	$ 373,862	$ 231,000	$ 420,000	$ 135,862	$ -

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	FY19	FY20	FY21	FY22	FY23	SPLOST VI	Landfill
Storm Water Mgmt Improvements	$ 20,000	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
D6TXL Dozer	$ 264,288	$ 60,679	$ 203,609					$ 60,679
Compactor	749,371	116,970	131,558	131,558	369,284	-	-	116,970
Pond Construction	250,000	250,000	-	-	-	-	-	250,000
1/2 Ton 4x4 (Used)	45,000	20,000	-	-	-	25,000	-	20,000
Box Trailers 48'-53' (2)	14,000	14,000	-	-	-	-	-	14,000
Treatment Plant Membranes	140,000		70,000	-	70,000	-	-	-
Water Truck (RD Truck w/ New Tank)	34,600	-	34,600	-	-	-	-	-
Cell Five Construction	3,311,500	200,000	3,111,500	-	-	-	200,000	-
New Scales	47,300	-	-	-	-	47,300	-	-
TOTAL	$ 4,876,059	$ 671,649	$ 3,561,267	$ 131,558	$ 439,284	$ 72,300	$ 200,000	$ 471,649

Water Truck is 4000 gallon tank on old 10 wheel chassis

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	FY19	FY20	FY21	FY22	FY23	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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$644,225	$1,056,930	$1,095,683	$1,555,774
Expenditures	1,621,519	2,492,885	2,587,046	2,651,772
Other Sources and (Uses)	1,121,440	1,109,375	1,491,363	1,095,998
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	$144,147	$(326,580)	$ -	$ -

FY2019 Annual Budget
Hospital Debt Service Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Revenues							
Taxes	$ 644,225	$ 1,056,930	$ 1,095,683	$ 1,230,043	$ 1,430,043	$ 1,555,774	
Total Revenues	644,225	1,056,930	1,095,683	1,230,043	1,430,043	1,555,774	**42%**
Expenditures							
Fees	4,258	3,509	3,500	3,500	3,500	3,500	
Interest	1,617,261	1,629,614	1,612,156	1,583,276	1,593,388	1,593,388	
Principal	-	859,762	971,390	1,507,805	1,054,884	1,054,884	
Total Expenditures	**1,621,519**	**2,492,885**	**2,587,046**	**3,094,581**	**2,651,772**	**2,651,772**	**3%**
Other Sources and (Uses)							
Transfer In (Out) General Fund	-	-	-	-	(200,000)	(200,000)	
Transfer In (Out) SPLOST	1,121,440	1,109,375	1,153,239	1,126,016	1,126,016	1,126,016	
Appropriated Fund Balance	-	-	338,124	738,522	295,713	169,982	
Total Other Sources and (Uses)	1,121,440	1,109,375	1,491,363	1,864,538	1,221,729	1,095,998	**-27%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 144,147**	**$ (326,580)**	**$ -**	**$ -**	**$ -**	**$ -**	



HABERSHAM COUNTY

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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: Present data to BOC so that rate increases can be considered.

Goals #2: Begin planning and preliminary engineering for construction of cell 5.

Budget Highlights:

Approved for 1 full time Landfill Equipment Operator. FY2019 budget reflects an increase in Vehicle Parts/Repair/Maintenance of $18,250, a decrease in Postage of $50, a decrease in Training of $200, a decrease in Non-Vehicle Parts/Repair/Maintenance of $28,250, an increase in Contracted Services of $2,040, an increase in Dark Fiber Internet of $2,050, an increase in Engineering Fees of $30,000, an increase in Mandated Testing of $15,000, a decrease in Leachate Treatment of $10,000, an increase in Bank Fees of $300, an increase in Uniforms of $1,000, a decrease in Materials of $5,000, a decrease in Supplies of $1,000, a decrease in Small Equipment Under $5,000 of $2,000, an increase in Mandated State Payments of $1,000, an increase in Post Closure Costs of $50,000, and a decrease Debt Service of $7,794.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$1,019,213	$1,002,867	$1,014,000	$1,175,000
Expenses	1,445,191	1,164,269	1,148,262	1,270,346
Other Sources and (Uses)	230,618	390,492	134,262	95,346
Change in Net Position	$(195,360)	$229,090	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	7	7	7	10	8	8
Part Time	3	3	3	3	3	3

FY2019 Annual Budget
Enterprise Fund - Landfill
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Revenues							
Charges For Sales and Services	$ 982,270	$ 1,007,961	$ 999,000	$ 1,070,000	$ 1,170,000	$ 1,170,000	
Interest	36,714	(5,861)	15,000	5,000	5,000	5,000	
Miscellaneous	228	766	-	-	-	-	
Total Revenues	**1,019,213**	**1,002,867**	**1,014,000**	**1,075,000**	**1,175,000**	**1,175,000**	**16%**
Expenses							
Cost Of Sales And Services	721,915	484,453	607,140	665,280	680,280	680,280	
Personal Services	345,689	357,780	345,678	360,321	396,609	402,416	
Depreciation	371,605	313,889	-	340,000	-	-	
Capital Outlay	-	(500)	10,000	10,000	10,000	10,000	
Debt Service	5,981	8,647	185,444	177,650	177,650	177,650	
Total Expenses	**1,445,191**	**1,164,269**	**1,148,262**	**1,553,251**	**1,264,539**	**1,270,346**	**11%**
Other Sources and (Uses)							
Proceeds from Sale of Assets	(21,382)	-	-	-	-	-	
Transer in SPLOST VI	252,000	390,492	-	-	-	-	
Net Position	-	-	134,262	-	89,539	95,346	
Total Other Sources and (Uses)	**230,618**	**390,492**	**134,262**	**-**	**89,539**	**95,346**	**-29%**
Change in Net Position	**$ (195,360)**	**$ 229,090**	**$ -**	**$ (478,251)**	**$ -**	**$ -**	

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FY2019 Annual Budget
Enterprise Fund - Landfill
Budgeted Expenditures

Expenses	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% Change
Salaries							
Regular Salaries	$ 209,020	$ 218,025	$ 222,245	$ 226,928	$ 257,454	$ 265,887	
Part Time Salaries	29,911	31,053	30,000	30,000	30,000	30,000	
Overtime	11,085	10,202	12,000	12,000	12,000	12,000	
Total Salaries	**250,016**	**259,281**	**264,245**	**268,928**	**299,454**	**307,887**	**17%**
Benefits							
Group Insurance	36,394	36,519	35,471	42,642	44,240	44,240	
Retirement Contribution	13,837	20,370	11,370	11,998	11,998	11,998	
Social Security (FICA)	19,726	19,501	19,337	19,655	22,024	21,577	
Workers' Compensation	23,972	20,330	13,482	15,313	16,810	14,631	
Vision Insurance	386	379	378	390	455	455	
Dental Insurance	1,358	1,401	1,395	1,395	1,628	1,628	
Total Benefits	**95,673**	**98,499**	**81,433**	**91,393**	**97,155**	**94,529**	**16%**
Total Personal Services	**345,689**	**357,780**	**345,678**	**360,321**	**396,609**	**402,416**	**16%**
Operating Expenses							
Telephone	1,742	1,119	1,200	1,200	1,200	1,200	
Advertising	661	-	200	200	200	200	
Travel Expense	36	60	2,000	2,000	2,000	2,000	
Parts/Repair/Maint	74,423	33,001	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	61,750	80,000	80,000	80,000	
Postage	236	247	300	250	250	250	
Conference & Training	2,243	1,025	3,200	3,000	3,000	3,000	
Dues	842	424	440	440	440	440	
Non Vehicle Parts/Repair/Maint	-	-	33,250	5,000	5,000	5,000	
Contracted Services	6,905	7,190	10,200	12,240	12,240	12,240	
Internet	-	-	-	2,050	2,050	2,050	
Engineering Fees	60,631	115,900	160,000	190,000	190,000	190,000	
Mandated Testing	30,516	47,389	45,000	45,000	60,000	60,000	
Leachate Treatment	36,091	32,723	40,000	30,000	30,000	30,000	
Bank Fees	2,501	4,444	4,700	5,000	5,000	5,000	
Uniforms	4,417	4,840	4,400	5,400	5,400	5,400	
Materials	10,179	1,685	20,000	15,000	15,000	15,000	
Utilities	18,821	20,349	18,000	18,000	18,000	18,000	
Gas/Oil	35,315	40,802	45,000	45,000	45,000	45,000	
Tires/Tubes	1,268	9,285	6,500	6,500	6,500	6,500	
Supplies	1,223	1,047	3,000	2,000	2,000	2,000	
Small Equipment Under $5,000	152	1,283	5,000	3,000	3,000	3,000	
Mandated State Payments	14,731	15,951	18,000	19,000	19,000	19,000	
Post Closure Cost	418,983	145,690	125,000	175,000	175,000	175,000	
Borrow Area	-	(500)	-	-	-	-	
Depreciation & Amortization	371,605	313,889	-	340,000	-	-	
Total Operating Expenses	**1,093,521**	**797,842**	**607,140**	**1,005,280**	**680,280**	**680,280**	**12%**
Capital Outlay							
Capital Expenditures	-	-	10,000	10,000	10,000	10,000	
Total Capital Outlay	**-**	**-**	**10,000**	**10,000**	**10,000**	**10,000**	**0%**
Debt Service							
Capital Lease	5,981	8,647	185,444	177,650	177,650	177,650	
Total Debt Service	**5,981**	**8,647**	**185,444**	**177,650**	**177,650**	**177,650**	**-4%**
Total Expenses	**$ 1,445,191**	**$ 1,164,269**	**$ 1,148,262**	**$ 1,553,251**	**$ 1,264,539**	**$ 1,270,346**	**11%**

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:

FY2019 budget reflects a decrease in Telephone of $50, a decrease in Advertising of $200, a decrease in Vehicle Parts/Repair/Maintenance of $500, a decrease in Contracted Services of $1,100, an increase in Alcohol & Drug Testing of $500, a decrease in Uniforms of $100, a decrease in Gas & Oil of $700, a decrease in Tires/Tubes of $500, a decrease in Supplies of $150, and a decrease in Small Equipment Under $5,000 of $350.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$104,888	$121,725	$102,207	$100,061
Expenses	91,352	108,963	102,207	100,061
Other Sources and (Uses)	14,613	21,808	-	-
Change in Net Position	$28,149	$34,570	$ -	$ -

AUTHORIZED POSITIONS PER DEPARTMENT

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19
Full Time	1	1	1	1	1	1
Part Time	1	2	2	3	2	2

FY2019 Annual Budget
Enterprise Fund - Transit
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Revenues							
Intergovernmental	$ 72,326	$ 83,491	$ 54,100	$ 58,773	$ 58,773	$ 58,773	
Charges For Sales and Services	32,563	38,234	48,107	39,600	40,608	41,288	
Other	-	-	-	-	-	-	
Total Revenues	**104,888**	**121,725**	**102,207**	**98,373**	**99,381**	**100,061**	**-2%**
Expenses							
Cost Of Sales And Services	24,930	28,673	30,400	27,250	27,250	27,250	
Personal Services	60,960	69,713	71,807	72,678	72,131	72,811	
Depreciation	5,462	10,576	-	-	-	-	
Total Expenses	**91,352**	**108,963**	**102,207**	**99,928**	**99,381**	**100,061**	**-2%**
Other Sources and (Uses)							
Transfer In (Out) General Fund	14,613	21,808	-	-	-	-	
Total Other Sources and (Uses)	**14,613**	**21,808**	**-**	**-**	**-**	**-**	**0%**
Change in Net Position	**$ 28,149**	**$ 34,570**	**$ -**	**$ (1,555)**	**$ -**	**$ -**	

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FY2019 Annual Budget
Enterprise Fund - Transit
Budgeted Expenses

Expenses	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Salaries							
Regular Salaries	$ 29,776	$ 30,367	$ 31,054	$ 31,141	$ 31,808	$ 32,850	
Part Time Salaries	11,238	18,834	21,936	21,936	21,936	21,936	
Overtime	367	-	-	-	-	-	
Total Salaries	**41,381**	**49,202**	**52,990**	**53,077**	**53,744**	**54,786**	**3%**
Benefits							
Group Insurance	12,116	11,687	11,384	11,649	10,380	10,380	
Retirement Contribution	2,079	2,709	1,419	1,434	1,434	1,434	
Social Security (FICA)	2,861	3,468	3,907	4,060	4,115	4,060	
Workers' Compensation	2,223	2,350	1,811	2,160	2,160	1,853	
Vision Insurance	66	63	63	65	65	65	
Dental Insurance	234	233	233	233	233	233	
Total Benefits	**19,578**	**20,512**	**18,817**	**19,601**	**18,387**	**18,025**	**-4%**
Total Personal Services	**60,960**	**69,713**	**71,807**	**72,678**	**72,131**	**72,811**	**1%**
Operating Expenses							
Telephone	832	776	850	800	800	800	
Advertising	341	100	350	150	150	150	
Travel Expense	-	187	200	200	200	200	
Parts/Repair/Maint	3,026	1,875	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	2,500	2,000	2,000	2,000	
Postage	32	-	-	-	-	-	
Conference & Training	-	253	600	600	600	600	
Contracted Services	-	5,392	3,000	1,900	1,900	1,900	
Alcohol & Drug Testing	-	-	-	500	500	500	
Uniforms	13	1,489	1,700	1,600	1,600	1,600	
Gas/Oil	13,842	16,498	18,000	17,300	17,300	17,300	
Tires/Tubes	1,786	1,935	2,500	2,000	2,000	2,000	
Supplies	5,057	168	350	200	200	200	
Small Equipment Under $5,000	-	-	350	-	-	-	
Depreciation & Amortization	5,462	10,576	-	-	-	-	
Total Operating Expenses	**30,392**	**39,249**	**30,400**	**27,250**	**27,250**	**27,250**	**-10%**
Total Expenses	**$ 91,352**	**$ 108,963**	**$ 102,207**	**$ 99,928**	**$ 99,381**	**$ 100,061**	**-2%**

ENTERPRISE FUNDS

Department Budget Overview

AIRPORT FUND

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

Goals #1: Finish Taxiway Phase II, Phase III, and Phase IV.

Goals #2: Finish Terminal Building Construction & Relocate Fuel Farm.

Budget Highlights:

FY2019 budget reflects an increase in Telephone of $1,800, an increase in Travel of $800, an increase in Vehicle Parts/Repair/Maintenance of $310, an increase in Conferences/Training of $2,000, a decrease in Non Vehicles Parts/Repair/Maintenance of $2,810, a decrease in Contracted Services of $342, a decrease in Licenses of $150, a decrease in Bank Fees of $1,000, an increase in Utilities of $3,200, a decrease in Airport Fuel of $11,610, an increase in Small Equipment Under $5,000 of $5,000, and an increase in Special Events of $1,000.

	Actual 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenues	$101,284	$271,665	$274,216	$286,905
Expenses	100,595	530,972	260,927	259,125
Other Sources and (Uses)	18,996	20,074,678	(13,289)	(27,780)
Change in Net Position	$19,686	$19,815,371	$ -	$ -

FY2019 Annual Budget
Enterprise Fund - Habersham County Airport
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Revenues							
Fuel Sales	$ 92,075	$ 228,429	$ 231,600	$ 235,300	$ 235,300	$ 235,300	
Interest	9	3	-	5	5	5	
Airport Rent	9,200	40,800	40,800	49,200	49,200	49,200	
Miscellaneous	-	2,433	1,816	2,400	2,400	2,400	
Total Revenues	**101,284**	**271,665**	**274,216**	**286,905**	**286,905**	**286,905**	**5%**
Expenses							
Cost Of Sales And Services	100,595	530,972	260,927	576,125	259,125	259,125	
Total Expenses	**100,595**	**530,972**	**260,927**	**576,125**	**259,125**	**259,125**	**-1%**
Other Sources and (Uses)							
Transfer In (Out) Gen Fund	-	16,531,584	-	-	-	-	
Transfer In Other Fund	18,996	3,543,094	-	-	-	-	
Fund Balance Forward	-	-	(13,289)	-	(27,780)	(27,780)	
Total Other Sources and (Uses)	**18,996**	**20,074,678**	**(13,289)**	**-**	**(27,780)**	**(27,780)**	**109%**
Change in Net Position	**$ 19,686**	**$ 19,815,371**	**$ -**	**$ (289,220)**	**$ -**	**$ -**	

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FY2019 Annual Budget
Enterprise Fund - Habersham County Airport
Budgeted Expenses

Expenditures	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Operating Expenses							
Legal Fees	20,000	-	-	-	-	-	
Telephone	435	536	600	2,400	2,400	2,400	
Advertising	190	-	400	400	400	400	
Travel	-	395	-	800	800	800	
Parts/Repair/Maint	13,658	4,984	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	690	1,000	1,000	1,000	
Conferences/Training	-	-	-	2,000	2,000	2,000	
Non-Vehicle Parts/Repair/Maint	-	-	10,810	8,000	8,000	8,000	
Contracted Services	15,668	51,935	47,042	46,700	46,700	46,700	
Repair Maint Rental/Leases	690	-	1,000	1,000	1,000	1,000	
Licenses	300	-	350	200	200	200	
Bank Fees	2,262	5,876	6,100	5,100	5,100	5,100	
Utilities	3,544	7,905	6,000	9,200	9,200	9,200	
Airport Fuel	43,518	143,984	180,135	168,525	168,525	168,525	
Supplies	331	1,046	800	800	800	800	
Small Equipment Under $5,000	-	2,932	3,000	13,000	8,000	8,000	
Signage Equipment & Maint	-	-	4,000	4,000	4,000	4,000	
Special Events	-	-	-	1,000	1,000	1,000	
Depreciation	-	311,379	-	312,000	-	-	
Total Operating Expenses	**100,595**	**530,972**	**260,927**	**576,125**	**259,125**	**259,125**	**-1%**
Total Expenses	**$ 100,595**	**$ 530,972**	**$ 260,927**	**$ 576,125**	**$ 259,125**	**$ 259,125**	**-1%**



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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenue	$23,996	$42,445	$31,225	$1,212
Expenditures	39,729	83,684	209,840	73,015
Other Sources and (Uses)	(932,994)	761,489	(178,615)	(71,803)
Excess (Deficiency) Of Revenues And Other Sources Over Expenditures And Other Uses	$(948,726)	$720,250	$ -	$ -

FY2019 Annual Budget
Componet Unit - Industrial Development
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Revenues							
Intergovernmental	$ 22,706	$ 21,291	$ -	$ -	$ -	$ -	
Interest	25	24	25	12	12	12	
Rent	-	20,000	30,000	43,500	-	-	
Micellaneous	1,265	1,131	1,200	1,200	1,200	1,200	
Total Revenues	**23,996**	**42,445**	**31,225**	**44,712**	**1,212**	**1,212**	**-96%**
Expenditures							
Legal	5,700	6,428	5,800	8,000	8,000	8,000	
Advertising	120	-	-	-	-	-	
Travel	-	117	500	200	200	200	
Conference & Training	470	245	500	500	500	500	
Non Vehicle Parts/Repair/Maint	-	-	-	1,000	1,000	1,000	
Contracted Services	5,100	6,200	1,200	1,200	16,200	16,200	
Supplies	101	(14)	-	-	-	-	
Utilities	4,082	3,369	4,000	3,400	-	-	
Debt Service	-	16,040	24,061	99,735	-	-	
Total Operating Expenditures	**15,573**	**32,386**	**36,061**	**114,035**	**25,900**	**25,900**	**-28%**
Capital Outlay							
Capital Expenditures	24,156	51,298	173,779	47,115	47,115	47,115	
Total Capital Outlay	**24,156**	**51,298**	**173,779**	**47,115**	**47,115**	**47,115**	**-73%**
Other Sources and (Uses)							
Proceeds from Sale of Assets	-	(72,907)	50,000	-	71,803	71,803	
Transfer In From General Fund	-	18,417	-	-	-	-	
Transfer To General Fund	(932,994)	-	-	-	-	-	
Transfer In (Out) From SPLOST V	-	815,979	-	-	-	-	
Appropriated Fund Balance	-	-	128,615	-	-	-	
Total Other Sources and (Uses)	**(932,994)**	**761,489**	**178,615**	**-**	**71,803**	**71,803**	**-60%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (948,726)**	**$ 720,250**	**$ -**	**$ (116,438)**	**$ -**	**$ -**	

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 2016	Actual 2017	Original Budget 2018	Approved Budget 2019
Revenue	$108,027	$ -	$ -	$ -
Expenditures	139,540	-	-	-
Other Sources and (Uses)	30,000	-	-	-
Excess (Deficiency) Of Revenues And Other Sources Over Expenditures And Other Uses	$(1,514)	$ -	$ -	$ -

FY2019 Annual Budget
Componet Unit - Airport Authority
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY16	Actual FY17	Original Budget FY18	Requested Budget FY19	Recommended Budget FY19	Approved Budget FY19	% of Change
Revenues							
Rent	$ 6,500	$ -	$ -	$ -	$ -	$ -	
Fuel Sales	101,527	-	-	-	-	-	
Total Revenues	**108,027**	**-**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Parts/Repair/Maint	875	-	-	-	-	-	
Contracted Services	2,148	-	-	-	-	-	
Licenses	100	-	-	-	-	-	
Utilities	2,106	-	-	-	-	-	
Supplies	88	-	-	-	-	-	
Fuel Pumps	67,900	-	-	-	-	-	
Debt Services	47,327	-	-	-	-	-	
Total Expenditures	**120,544**	**-**	**-**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)							
Proceeds from Notes Payable	30,000	-	-	-	-	-	
Transfer To Other Fund	(18,996)	-	-	-	-	-	
Total Other Sources and (Uses)	**11,004**	**-**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (1,514)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

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.



HABERSHAM COUNTY

GEORGIA | Est. 1818

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 (1832), Banks (1858), White (1857), 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)

HABERSHAM COUNTY
ECONOMIC CONDITION AND OUTLOOK

GENERAL OVERVIEW

Per Capita Income	$19,171	**Population**	44,246
Median Household Income	$43,996	**Population Growth**	0.43%
Median Household Income Growth	0.54%	**Unemployment Rate**	4.0%
Total Employment	14,088	**Bachelor's Degree Age 25+**	17.5%
Number of Households	15,472	**Median Property Value**	$131,500

Sources: https://datausa.io/profile/geo/habersham-county-ga/

https://www.census.gov/quickfacts/fact/table/habershamcountygeorgia/INC110216

https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

https://explorer.gdol.ga.gov/vosnet/lmi/area/areainfo.aspx?session=areadetail&geo=1304000137

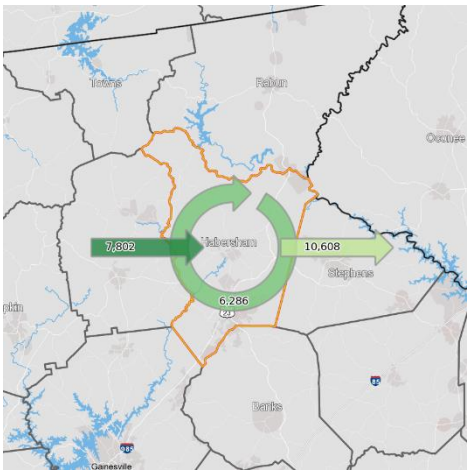
TOP TEN EMPLOYERS

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

SCHOOL ENROLLMENT

PUBLIC SCHOOLS
Habersham County School System; 6,840 students
PRIVATE SCHOOLS
Tallulah Falls School
Trinity Classical School
The Torch Christian Academy
Faith Christian Academy of Habersham
COLLEGES
North Georgia Technical College; 945 Graduates in 2015
Piedmont College; 880 Graduates in 2015

LABOR MARKET INFLOW/OUTFLOW



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.

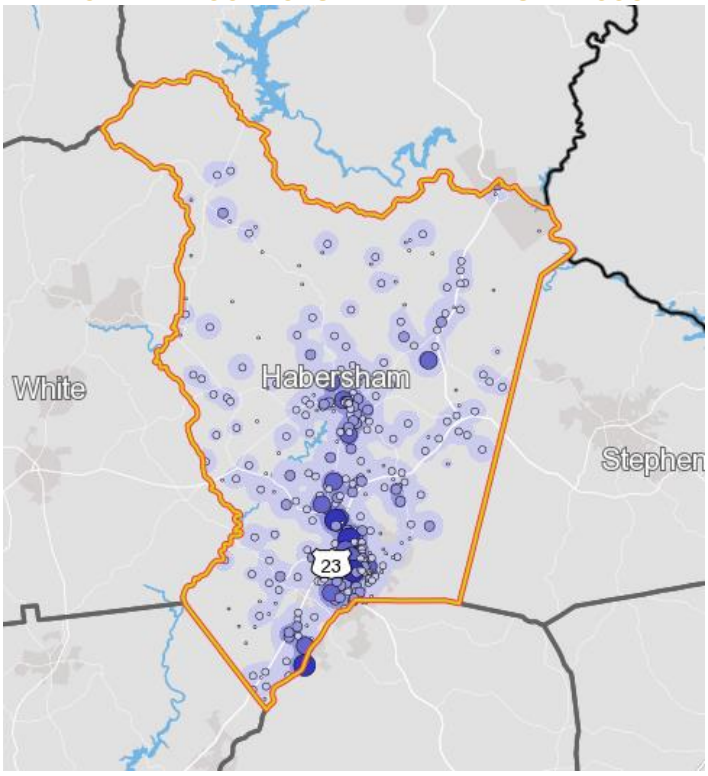
The following key issues and factors are considered in preparation of the budget so that Habersham County can meet those challenges:

- 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.

EMPLOYMENT LOCATIONS WITHIN HABERSHAM COUNTY



5 - 161 Jobs/Sq.Mile
162 - 632 Jobs/Sq.Mile
633 - 1,416 Jobs/Sq.Mile
1,417 - 2,514 Jobs/Sq.Mile
2,515 - 3,926 Jobs/Sq.Mile

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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*