2022

Budget Document

HABERSHAM COUNTY

GEORGIA | Est. 1818



Habersham County, Georgia

Annual Operating & Capital Budget
FY2022

Prepared by: Finance Department

HABERSHAM COUNTY
GEORGIA | Est. 1818

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Habersham County
Georgia

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morrill

Executive Director

Habersham County, Georgia

BOARD OF COMMISSIONERS



District 1
Bruce Palmer



District 2
Dustin Mealor
Chairman



District 3
Jimmy Tench



District 4
Bruce Harkness

Vacant
District 5

ELECTED OFFICIALS

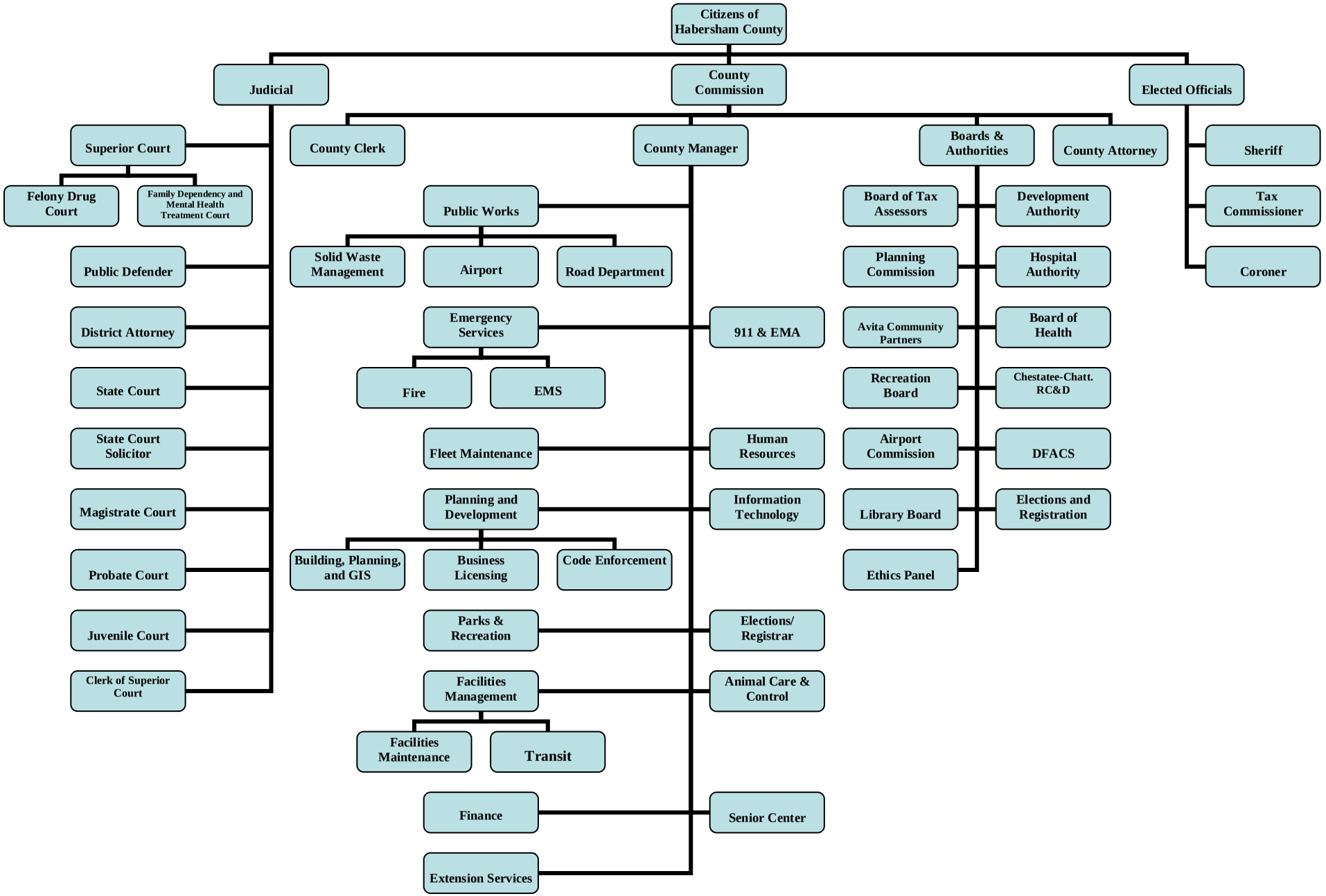
Russell W. Smith	Chief Judge, Superior Court	June Black-Warren	Tax Commissioner
Chan Caudell	Judge, Superior Court	Kasey C. McEntire	Coroner
David Wall	Clerk of Superior Court	Joey Terrell	Sheriff
M. Steven Campbell	Chief Judge, State Court	Pamela F. Wooley	Probate Judge
George Christian	District Attorney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

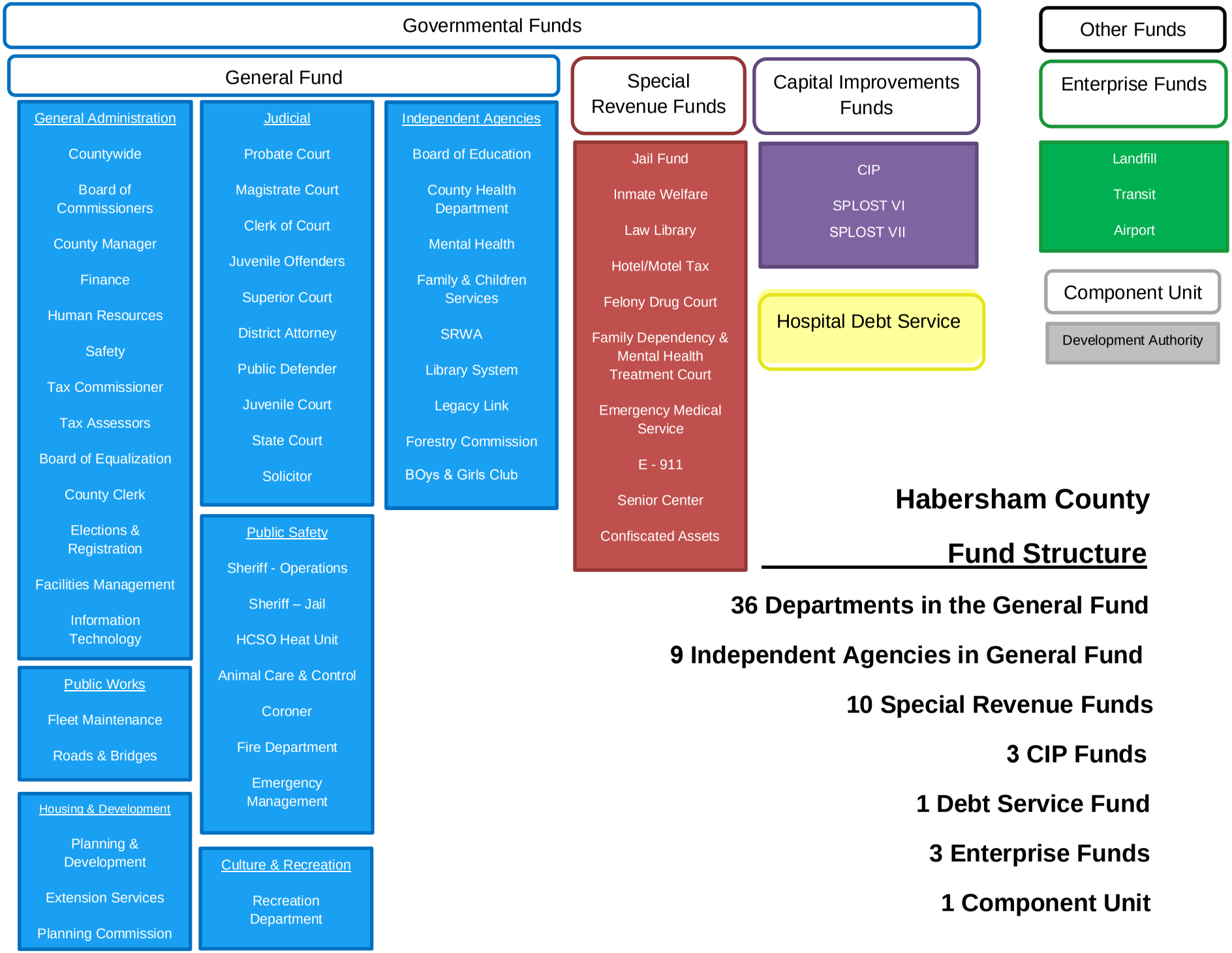
COUNTY ADMINISTRATION

Phillip Sutton	County Manager	Lynn Smith	E-911 Emergency Management Director
Donald Hunt	County Attorney	Chad Black	Emergency Service Director
Vacant	County Clerk	Madi Nix	Animal Care & Control Director
Tim Sims	Finance Director	Beth Pelaccio	Accountability Courts Director
Vinitha Robinson	Human Resources Director	Nichole Carswell	Juvenile Court Judge
Tracy Williamson	IT Director	Laurel Ellison	Chief Registrar & Elections Supervisor
Mike Beecham	Planning & Development Director	Joan Church	Chief Tax Appraiser
Derick Canupp	Public Works Director	Kurt Cooper	Parks & Recreation Director
Mike Bramlett	Facilities Management Director	Kathy Holcomb	Senior Center Director
Steve Seabolt	Fleet Maintenance Director	Steven Patrick	County Extension Coordinator

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Habersham County Organizational Chart





Habersham County

Fund Structure

36 Departments in the General Fund

9 Independent Agencies in General Fund

10 Special Revenue Funds

3 CIP Funds

1 Debt Service Fund

3 Enterprise Funds

1 Component Unit

HABERSHAM COUNTY
GEORGIA | EST. 1818

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February 5, 2021

RE: Fiscal Year 2022 Budget

Elected & Appointed Officials and Department Directors:

The Habersham County Budget contains a General Fund (which supports 36 departments), nine special revenue funds, three capital improvement funds (including SPLOST), a Hospital Debt Service Fund, three enterprise funds, and one component unit. FY2022 is on track to be full of challenges as we strive to enhance the efficiency and effectiveness of services we provide to our citizens.

The County has already begun the budgeting process for FY2022. Department Directors and Elected Officials submitted positon requests in December 2020. There were 9 requested positions at a total net cost of $350,379.

CIP requests for FY2022 were also received in December 2020. These requests encompass multiple funding sources including; SPLOST VI & VII, LMIG, Landfill funds, CIP (which transfer from the General Fund), as well as other sources. Historically, CIP fund expenditures, transferred from the General Fund, have averaged $468,114 over the last five years. FY2022 CIP requests are currently at $6,240,177 from all sources. This budget process will require the Commission perform a high level of due diligence in prioritizing upcoming capital projects and expenditures while not exhausting available funding. The FY22 requests by funding source, as currently requested, are summarized below:

SPLOST VI/VII	$3,544,924
LMIG Grant	781,026
CIP	1,408,806
Other Sources	110,421
Landfill	395,000
Total	$6,240,177

The FY2022 Budget will present many challenges. We strive to meet the needs of the citizens of Habersham County through a balanced budget that maintains essential services. Departments should maintain FY2022 budgets at the current level for FY2021, review budgets for any non-essential services and expenses, and decrease costs as much as possible.

Budget Review and Analysis:

Departments, the County Manager, and Finance Department will work together to review all budget submittals in the coming months. Departmental budget meetings will be scheduled for March 23rd and 24th for departments reporting to the County Manager. Budget meetings for elected, board-appointed department heads, and independent agencies will be held in the mornings on March 30th and 31st. During these meetings, the proposed FY2022 budget will be reviewed by the Board of Commissioners and the County Manager in-depth. A detailed schedule is included in the accompanying memo from the Finance Department.

As you begin to develop your budget for the upcoming year, please be mindful of the following items:

1. Staffing
    a. Employee count cannot exceed the current FY2021 level unless the position is thoroughly justified. Additional positions will be approved by the Board of Commissioners when the budget is adopted.
    b. Collectively, overtime budgeted for FY2021 is $713,942. However, as of December 31, 2020 several departments have exceeded their 50% mark and there are a few departments that have already fully

expended their budget. In the years ended June 30, 2020, 2019 and 2018 total overtime was $793,565, $880,206, and $535,931 respectively. These amounts were 48%, 59% and 47% over the original budgets of $ 536,000, $552,262, and $365,600. Overtime must be reviewed and controlled as much as possible moving forward.

2. Operating Costs
   As in FY2021, all operational costs should be reviewed, paying attention to the following:
   a. Travel, Training/Conference expenses, and Dues should be limited to expenses required for certifications, licenses, or necessary training/membership dues only.
   b. Parts, Repairs, and Maintenance should be limited.
   c. Contractual services should be limited to only those that are necessary.
   d. Fuel consumption should be limited as much as possible.
   e. Supplies, Books, and Periodicals, including Meetings with Meals, should be limited to only those expenses that are needed.

3. Revenues
   Each department should closely review their revenue. If additional revenues or recovery of revenue can be obtained the department should include that information in their operating budget information. Also, if a decrease in revenue is anticipated the department should include that information. Departments should pay close attention to collections, alternative revenue sources, and unnecessary fees being charged.

With the collaborative effort of all involved, the FY2022 Budget will reflect the County's commitment to sound fiscal policies that best serve our community.

Thank you,

Dustin Mealor, Chairman
Habersham County Board of Commissioners

HABERSHAM COUNTY
GEORGIA | Est. 1818

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May 10, 2021

Transmittal Letter

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

In accordance with state and local regulations, it is with great pleasure that I present to you the Fiscal Year (FY) 2022 Annual Budget. A substantial amount of time and consideration goes into the budget process each year as there are a variety of factors that influence every budget, and FY2022 was no exception. The Habersham County Budget contains a General Fund (which supports 36 departments), three Enterprise Funds, ten Special Revenue Funds, three Capital Improvement Funds, a Hospital Debt Service Fund, and one Component Unit. The budget process includes a very thorough examination of departmental needs and requires that expenditures reflect those needs and reasonable explanations are given as to how revenue is used to provide the most effective and efficient services to our citizens. Habersham County remains committed to protecting the integrity of the county in all fiscal and budgetary matters.

The FY2022 budget process began in December 2020 with the collection of position and capital requests from Department Directors and Elected Officials. In January 2021, Commissioners reviewed and discussed those requests at the Commission's Winter Workshop. Following that, in early February the operating budget worksheets were distributed to Department Directors and Elected Officials. Operating budget requests were then summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 23rd and 24th for Department Directors reporting to the County Manager, and on March 30th and 31st for Elected Officials, Board-Appointed Department Heads, and Independent Agencies. Several additional meetings were held in April and May 2021 where the budget was examined and further refined, then citizen input was welcomed during three (3) public meetings held in June. The FY2022 budget was approved on June 28, 2021.

Many challenges that arose during preparation of the FY2022 budget were expected, as they have been challenges in prior years. Requests for 15 additional positions and/or reclass of existing positions along with market-comparable salaries increases are a concern as numerous departments continue to face high-turnover rates due to below-market wages. Excess spending throughout FY2021 for overtime within Public Safety departments remained a concern for FY2022. Although the COVID Pandemic saw a decrease in our Jail capacity in FY2021, capacity pressures from FY2020 and FY2019, caused jail expenditures for prisoner boarding to be fully expended. Likewise, additional expenditures related to jail operations could possibly exceed original funds budgeted as FY2022 as operations return to normal as the pandemic ends. The FY2021 original budget for all funds is $54,791,257 and $27,819,717 for the General Fund.

The total General Fund balance as of June 30, 2020 was $5,360,243 vs. $5,855,959 in FY2019, a decrease of $495,716. The Unrestricted Fund balance is $ 4,765,901 vs. $5,303,040 FY2019, a decrease of $537,139. The Unassigned Fund balance was $4,173,543. The Unrestricted Fund balance represents 21% of the FY2020 Original Budget, which exceeds the Habersham County

Fund Balance Policy minimum of 17%. The Unrestricted Fund balance includes $235,221 which has been assigned to future Employee Health Benefit payments. Also, $357,137 was assigned to the FY21 Original Budget and $659,844 to the FY22 Approved Budget. As in the past, a Prior Year Fund balance has been budgeted for non-recurring CIP expenditures. The Unrestricted Fund balance serves as a useful measure of a government's net resources available for spending at the end of a fiscal year.

While the FY2022 Budget continues to present challenges in providing both critical and desired services within Habersham County, there are many accomplishments throughout the County that call for celebration.

FY2021 Accomplishments:

a. General Government:

- **FY2021 Budget:** The Habersham County Board of Commissioners approved the FY2021 General Fund Budget of $24,387,964 during a Called Meeting on June 24, 2020. This year's budget consisted of a 0.007 mill rollback in the tax digest to avoid an inflationary increase in the property tax revenue for tax year 2020. The millage rate set was 11.682 mills, which is a 0.007 mill reduction from the tax year 2019 millage rate of 11.689 mills. Additionally, the Emergency Medical Services millage rate remained unchanged at 0.673, and the Hospital Bond millage rate can was decreased by .011 mils from 1.138 to 1.127 mills.
- **SPLOST VI:** The total amount collected from SPLOST VI was $37,679,325.17 over the past six years, which ended on March 30, 2021. The $37,500,000 projected collection amount was reached and exceeded by $179,325. That was 0.47% above of the original target collection estimated in 2014 as this SPLOST program was being planned. All funds have been distributed to each of the municipalities.
- **SPLOST VII:** Working with the municipalities we developed an acceptable method of sales tax distribution and a consolidated project list for the County and each of the municipalities. These projects were documented in an intergovernmental agreement and SPLOST resolution approved by each of the governing bodies, prior to a call for referendum approved in August 2020. The SPLOST VII referendum was approved by the voters 76% to 24% during the November 3, 2020, Election. SPLOST VII began on April 1st and the county will receive the first collection amount at the end of May 2021.
- **Financial Document Awards:** The finance department has won the Distinguished Budget Award for the fourth year in a row for the July 1, 2020, budget. This award is the highest recognition for budgeting excellence in North America. This award represents a significant achievement by the county and reflects the commitment of the governing body and staff to meet the highest principles of governmental budgeting. To receive this award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the county budget serves as 1. policy document, 2. financial guide, 3. operations guide, and 4. communications device. Budget documents must be rated proficient in all four categories and in 14 mandatory criteria within those categories to receive the award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.
- **Information Technology:** Each court in the Mountain Judicial Circuit has been conducting hearings for essential matters via video conferencing since the beginning of the shift to a virtual court system has made it possible for participants in essential and emergency proceedings to appear while adhering to social distancing guidelines,

promoting justice, and protecting public health and safety. Board of Commissioner meetings were also being conducted in accordance with open meetings requirements via teleconference to adhere to social distancing requirements during a portion of FY2021. The Information Technology and Facilities Maintenance Departments staff engaged in a multi-agency effort with the Sheriff Department & Courthouse staff to turn the Aquatic Center basketball court into a socially distanced courtroom.

- **COVID-19 Pandemic Response:** Our emergency management teams met regularly with local partners including the school system, Habersham Medical Center, and representatives from the State of Georgia to prepare for and respond to the COVID-19 pandemic. The County's website was kept up to date with information on departmental operations, Executive Orders from the Governor, and other news related to the COVID-19 pandemic. The Board of Commissioner meetings are now livestreamed for public view on the County's website in response to the COVID-19 pandemic.
- **Elections & Voter Registration:** The Presidential Preference Primary was postponed coinciding with the General Elections Primary on June 9, 2020. The state made a strong effort to encourage absentee voting by mailing absentee ballot applications to all registered voters upon request. We supplemented the election staffing by bringing in additional full-time and part-time help from the Parks and Recreation Department, which closed during a portion of FY2021 due to COVID-19.
- **Tower Lease:** WCHM Radio, LLC entered into a lease agreement with Habersham County to place a radio transmitter and microwave receiver on the Grandview Circle radio tower owned by Habersham County and used by E911. The agreement provides for $3,000 payment per year with a 3% annual escalation clause.
- **Public Information:** Habersham County is now active on Facebook. Now, in addition to our county website at habershamga.com, the public can stay informed by following our Facebook page at facebook.com/habershamcounty.

b. Public Safety:

- **Emergency Services**

  During FY2021, the Emergency Services Department:

  - Refurbished a fire engine, remounted an ambulance, and continued the process of replacing general & personal protection equipment with the use of SPLOST VI funding.
  - Continued work with the Department of Rural Health for the Community Paramedicine Program which is grant funded at $100,000 per year and applied for an additional $42,000 grant related to stroke intervention.
  - Received the first round of CARES Funding from Medicare for $62,000 for compensation for the loss of revenue due to the reduction in EMS calls across the country resulting from COVID-19. With the CARES funding, the department was able to purchase McGrath Video Laryngoscopy devices that will enable paramedics to secure patient airways by E.T. Tube for those who require this invasive procedure.
  - During the height of the COVID-19 pandemic an additional Med Unit was put in service for transporting COVID-19 patients only, to limit exposure to crews and a single Med Unit.
  - The department developed a Passive Negative Pressure Device for patients on ventilators, or receiving breathing treatments or oxygen, to keep the exhaled air from the patient from contaminating the rear patient compartment of the ambulance. This "bad air" is exported through a vent hose that goes directly to

the rear vent/exhaust of the Med Unit, where UV Lights in the system clean the bad air prior to being discharged.

- Habersham is one of only four counties participating in an exclusive Pre-Hospital Blood pilot program that allows paramedics in ambulances to administer blood products. If successful, this pilot project will serve as a model for the statewide spread of this program which will result in better patient outcomes for victims of traumatic injuries and internal bleeding. Until this program began, in the state of GA, only air medical helicopters staffed with a registered nurse and paramedic can initiate blood products in a prehospital setting.
- Trauma Equipment Grant was received a from the Georgia Trauma Commission and purchased:
  - Lifepak 15 Cardiac Monitor Mounts for all Med Units.
  - 4 additional Portable Pulse Oximeters.
  - ETCO2 (End Tidal Carbon Dioxide) in-line ET and Nasal Oxygen Monitors.
  - Refurbishment of an old rescue into a state-of-the art Brush Truck for less than $20,000 to aid with brush, grass, and woods fires.

- **Sheriff's Office/Jail/HEAT:** The Sheriff's Office purchased a Drive Square Simulation System during FY2021. This portable in-vehicle driving simulator facilitates cost-effective officer training/re-training of pursuits, traffic stops, situation awareness, and siren and lights use in the field instead of at a training center. The Sheriff's Office was a recipient of the Georgia Children's Justice Act grant which pays for the training and equipment for a multi-jurisdictional task force which focuses on investigating and mitigating crimes against children. The jail remains a significant burden due to issues with maintenance, non-compliance, and over population until the COVID-19 pandemic began.
- **Emergency Management and E911:** On Tuesday, January 19, 2021, our EMA Director Lynn Smith received notification that Habersham County has been awarded $23,601 in federal funds from the Local Emergency Management Performance Grant (EMPG). EMA and E911 Dispatch have been responding to COVID-19 calls in addition to their usual emergency calls throughout FY 2021. EMA organized cleaning and testing for several other nursing homes in our area, in response to the COVID-19 pandemic. EMA, Emergency Services, and the Sheriff's Department took part in Habersham Medical Center's drive-thru COVID-19 testing event where 335 tests were administered to the public.
- **Animal Care and Control:** The euthanasia rate in the Animal Shelter was reduced from nearly 1,000 per year in 2013 to less than 100 per year during the past 7 years. The Animal shelter averages over 2,000 intakes annually.

c. **Public Works**: **Roads & Bridges:** The Road Department completed approximately 2,385 work orders in FY2021, in addition to completing, or beginning, major projects such as:

- **Road Maintenance:** Much of the month of October was spent restoring roads and bridges from Hurricane Delta and Zeta. 63 Roads were washed out from Delta. 106 Roads had debris to be cleaned up from Zeta. Both New Liberty Road and Pardue Mill Road are closed to traffic until extensive repairs could be made.
  - **LMIG 2020:** The LMIG Project consisted of 8.15 miles of road resurfacing, patching, and leveling. The cost of the project is approximately $1.5 million. In lieu

of the traditional pre-bid meeting, a teleconferenced meeting was held due to COVID-19.

- **J. Warren and Level Grove Intersection Improvement:** Public Works completed a project to improve the sight distance at J. Warren and Level Grove. The location had poor sight distance due to a utility pole and an embankment.
- **Coon Creek Road**: Widening and paving of Coon Creek Rd. including right of way acquisition, clearing, grading, utility relocation and paving was completed during FY2021. This project was budgeted at $368,000.
- **Right-of-Way Vegetation Control:** Bids were received for herbicide services for grass suppression on 147 miles of various county roads. The first phase of herbicide treatment was applied to approximately 80 miles of gravel roads. The next phase is for 67 miles of paved roads was completed during Fall of 2020**.**

- **Airport:** During FY2021, construction of a new ADA bathroom at the east end of the airport, as well as the Obstruction Survey to identify high ground penetrations at the Airport, were completed. Air Methods, a medical air transport company that provides air ambulance services, is now based at Habersham Airport. The U.S. Forestry Service is using the Habersham County Airport as a home base while their helicopter contract is active. The Habersham County Airport has been ranked 17th out of 103 Georgia airports for the number of aircraft based at the airport as of June 2019, according to a report provided to the Airport Commission by Phil Eberly, President of Lead Edge Design Group, Inc. This puts our airport in the top 20th percentile of airports in the state of Georgia for aircraft based at our facility.
- **Habersham County Landfill:** Construction of Cell 5 began in June 2019. The cell was completed in late May 2020 and was entered for use on September 8, 2020. The cost of this project was approximately $3.7 million with funding coming from SPLOST VI. With the completion of Cell 5 covering cells 3, 4, and 7 was a priority**.** Bay 1 in Cell 5 has been filled with fluff layer**,** EPD inspection was conducted on January 21st, the Landfill scored 95 out of 100.
- **Pea Ridge Cap Repair:** Public Works imported about 200 loads of dirt to the site for repairs. Investigations determined leachate constitutes being found in the groundwater is likely due to landfill gas migration and not leachate. The County is now focusing on methane mitigation measures to stop the gas from traveling to groundwater sources. An HSI reimbursement application is being assembled to request $196K reimbursement of costs from EPD.

d. Facilities, Fleet Maintenance, and Transit:

a. **Fleet Maintenance:** Fleet Maintenance remains extremely busy. Fleet Maintenance's workload includes repairs to Sheriff's Department pursuit vehicles, ambulances, fire trucks, and heavy machinery, often all in the same day. Maintaining qualified maintenance staff continued to plague the department during FY2021. The Fleet Maintenance Department has been working on a wiring system our ambulances for an Evergreen UV light, a device that will help keep our, Emergency Services Department paramedics, and the public safer during the COVID-19 pandemic. The UV light is used to help in the destruction of the COVID-19 virus and has been proven to destroy, not only the COVID-19 virus, but many other germs and bacteria as well.

b. **Facilities Management:** The Facilities Management Department has been disinfecting county buildings weekly using Bioesque solution. They worked with a contractor to reroof the Public Defender's building and obtained On-Call Architectural Services contract with three firms during FY2021.

c. **Transit:** Transit continued normal operation Monday – Friday from 7:00 a.m.to 4:00 p.m. throughout the course of the pandemic. They received FTA CARES Act Grant funding in the amount of $175,678. The CARES Act funding will cover 100% of operating and capital costs from January 20, 2020 through June 30, 2020 and July 1, 2020 through June 30, 2021.

e. Planning and Development:

a. **Inspections and Permitting:** Inspections continued briskly during the COVID-19 pandemic, with multiple new homes permitted and under construction throughout the year. The department continued to perform their core functions of planning, permitting, inspections, and mapping through the pandemic.

b. **Development Authority:** The Development Authority is still pursuing the design and engineering of the industrial park expansion on the former Reed property. A local engineer firm, Foothills Land Design, has been retained to develop design plans and cost estimates. The Authority will explore funding options and timelines once the design is completed and approved.

c. **Airport Industrial Park:** Windstream's REIT, CSL Georgia System, LLC, agreed to transfer 3.87 acres of land to the Development Authority, and conversely, the Authority transferred 3.87 acres from the Development Authority to Windstream's REIT. This land swap will give the Development Authority a much-improved Lot #10, which will be a prime development site in the Industrial Park. The Development Authority has been working on this project for more than 6 years, and it is a testament to persistence prevailing.

f. Parks and Recreation:

a. **Reopening:** The Parks & Recreation Department spent a lot of time improving indoor and outdoor facilities while also preparing for a phased-in reopening of facilities and summer and fall programs. The COVID-19 pandemic led to either the cancellation or postponement of spring basketball, track & field, volleyball, gymnastics classes and team training, Little League, soccer, swimming, and adult softball during FY2021. A new webpage was launched that allowed Parks & Recreation to begin accepting online registrations.

b. **Little League Handicap Parking:** Plans to improve the Little League handicap parking lot began during FY2021. The goal is to maximize the usability of the handicap parking lot given the existing location and terrain.

c. **During the COVID-**19 pandemic the Park and Recreation facilities was used for a multitude of activities including: Trial Court, Drug Court, Elections, and Vaccine administration. The Habersham Health Department administered vaccines at the Aquatic Center while GEMA was using the Fairgrounds as a Mass vaccination site. Georgia Emergency Management Agency/Homeland Security (GEMA/HS) has been operating the drive-thru vaccination site at the Fairgrounds in Clarkesville beginning February 22nd. Governor Kemp toured the facility on March 8, 2021, along with local and state officials.

g. Senior Center: The biggest event for the Senior Center during the month of January was orchestrating the Health Department sponsored COVID Vaccine on January 14th. A total of 247 clients were vaccinated. At thhe Habersham County Meals-On-Wheels program recognition ceremony approximately 40 volunteers responded to the event and were recognized and awarded with certificates.

h. Habersham Medical Center (HMC): In 2020, HMC and Northeast Georgia Health Systems (NGHS) and the Habersham County Board of Commissioners entered into a 5-year agreement that will help stabilize HMC and ultimately lead to an agreement making HMC part of Northeast Georgia Medical Center. In addition, this will lessen the debt burden on Habersham County taxpayers. The 5-year plan calls for NGHS to invest $3 million annually to help HMC fund capital projects to enhance and expand services provided at the hospital. During this 5-year period, any dollars HMC generates beyond 20 days of cash-on-hand to support operations would be transferred to a fund. At the end of the agreement, the Hospital Authority of Habersham County will apply the fund balance to reduce the hospital's bond debt.

Initiatives and Foresight:

An examination of these budget documents compared to the prior year shows that, in some cases, we have eliminated or reduced our reliance on General Funds to support some Special Revenue and Enterprise Fund programs. For example, the Airport, Landfill, and Development Authority have become self-supporting programs from an operating expense standpoint. Due to an increase in their self-generated income, Transit, Parks & Recreation and Animal Control have seen a significant decrease in the amount of support required from the General Fund.

In the future, we will continue to focus on:

1. **Professional Service Delivery:** Ensuring 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.

2. **Innovative Budget Reporting:** Developing and presenting a budget that is forward looking in funding the delivery of County services. Finding innovative funding options for new capital equipment and building maintenance, which will continue to be budgetary challenges in years to come.

3. **Public Information:** The only position approved during the FY2021 budget was the addition of a Public Information Officer. The purpose of this position is to help maximize communication with the media and public concerning the ongoing activities of Habersham County Government. We will continue to ensure the website is kept up-to-date and accurate, provide enhanced monthly reports, and daily communications to the Commission and media. We will also work to expand our presence on social media.

4. **Work Force Stabilization:** Although, a strategic goal of the FY2021 budget proposal was to become more competitive in wages to slow down the rate of turnover, the budget discontinued the merit pay program for FY2021. Habersham County will continue the annual performance evaluation system, but pay increases are not budgeted for this year due to the lack of increased revenue and the economic challenges faced by the nation during the novel coronavirus pandemic.

5. **Employee Benefit Cost Stabilization:** The costs of employee health benefits and pension benefits continue to rise. We will continue to monitor the results of implementing the self-insured health benefit program, which has greatly reduced growth in the rising costs of health benefit expenses for the County.

6. **Jail Construction:** Growth of the jail inmate population has continued to create a significant strain on the Sheriff's Department budget as the inmate population continued to grow by 40% in the fifteen months leading up to the coronavirus pandemic. Typically, the County has housed

30 to 50 inmates per day out-of-county at other jails, which increases housing, transportation, food, and medical costs for inmates. We will need to address methods to fund a new jail soon. Once the pandemic passes, we expect the jail population to return to its previous high level. The non-compliance to jail standards and continuous over population has created a strong need for a new jail which complies with modern jail standards.

7. **Airport Construction Project:** The CIP will focus on continuing with obstruction clearing and building new T-Hangars. The Airport Commission is developing a Minimum Standards document in anticipation of future growth to specify guidelines that will make it easier for businesses to operate at the airport. Additionally, lease rates will need to become more comparable with market-value in the coming years.

8. **Economic Development:** Habersham County's commitment to the Economic Development Council and economic development efforts county-wide continue to be a high priority.

9. **Court System:** In a continuing effort to provide the most appropriate placement for offenders and reduce the number of incarcerations, Superior Court has continued to expand the grant-funded Accountability Courts which now include: Juvenile – Family Court, Drug & Addiction Court, and Mental Health Court.

10. **Emergency Services Department:** During FY2021 wage adjustments were approved by the Commission to improve the County's ability to attract and retain Paramedic/Firefighters and EMT/Firefighters to improve the staffing level of the Ambulance Service. Call volume increased significantly and has required an increase in the number of fulltime staffed ambulances from 4 to 5 to meet the demand for service.

11. **Planning & Development:** The Development Authority is still pursuing the design and engineering of the industrial park expansion on the former Reed Property. A local engineering firm has been retained to develop design plans and costs. The department has continued to perform their core functions of planning, permitting, inspections, and mapping. The Authority will explore funding options and timelines once the design is completed and approved.

12. **Information Technology:** The CIP budget will continue to focus on technology, which has become a new priority for two reasons: a) opportunities to improve operating efficiency, and b) security improvements for defending against malware, ransomware, and network hacking.

Financial management of Habersham County's government is a group effort encompassing each department director and elected official's input. The County's favorable financial position is illustrated by the County's excellent Bond credit rating Aa3 and significant fund balance. I would like to thank everyone that has participated in this process for their hard work and dedication.

Sincerely,



Phil Sutton, County Manager



HABERSHAM COUNTY

GEORGIA | Est. 1818

A RESOLUTION ADOPTING THE FISCAL YEAR 2021-2022 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 2021-2022 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 2021-2022; 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 2021-2022; 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 28 day of June, 2021.

Chairman

Attest:

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Annual Budget Process

It is required by state law that all Counties plan and forecast government programs, revenues, and expenditures at least one year in advance. The budget process, with its necessary analysis and critical review of programs and services, makes it the single most important financial management tool for Habersham County Elected Officials, department directors, and management.

Budget Development/Management

The annual budget serves as the foundation for the County's operating plan and assists in the control of the financial stability and health of the government. Governmental funds recognize revenues and expenditures under the modified accrual basis of budgeting. Enterprise funds operate on an accrual basis of accounting in accordance with GAAP; however, within this budget document the enterprise funds' capital outlays and debt service payments are presented as operating expenses. Another important aspect when preparing the budget is being cognizant of the future financial impacts. There are three main reports that assist in the long-term budgetary outlook; historical trends, pro forma financial statements, and comparative trend analysis. Historical data and trends are reviewed at the beginning of the budget process; these reports help predict future trends that impact budgetary decisions. Lastly, pro forma financial statements give us a visual representation on the financial impacts on future years. The development and management of the County's annual budget is constructed under formal guidelines, generally accepted accounting principles, and the County's budget policies.

Review

The Budget Committee maintains the primary responsibility of ensuring that funding requests are in alignment with the County's strategic priorities and vision for the future. The Budget Committee also reviews all revenues and expenditures and makes sure they are balanced in the recommended budget that is presented to the Board of Commissioners. The Board of Commissioners is legally required to adopt an annual balanced budget, where operating revenues equal operating expenditures.

Budget Structure

Each department's budget is structured the same for formality purposes throughout the County. Each budget is built to reflect the department's historical financial trend while considering the future expectations for each department and to reflect the overall vison of each department. Each department has developed a mission statement, goals and objectives, and performance measurements, in addition to their budgets. The mission statement sets the direction for the department's activities, and the goals and objectives are developed to support the department's mission and, overall, the County's strategic priorities. Departments, in partnership with the Department of Financial Services, then develop a projected budget based on the previous year's budget/actual expenditure trend and adjust for any new programs, discontinued or non-recurring programs.

Budget Adoption

All budgets are submitted and adopted at the departmental level. All budgets are adopted on a basis consistent with the Official Code of the State of Georgia. The budget and millage rates are adopted through a public hearing process that is articulated in O.C.G.A. § 36-81, O.C.G.A. § 48- 5-32, and if necessary, O.C.G.A. § 48-5-32.1(c) (2).

Amendment Process

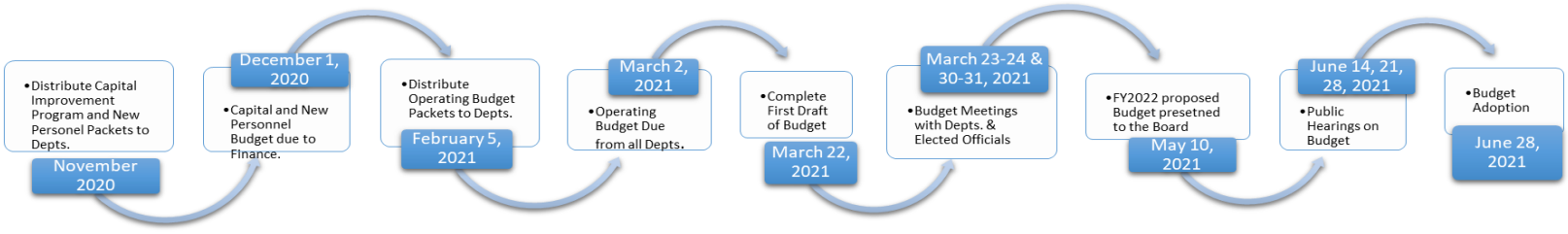
A budget amendment must be prepared for line items inside departmental budgets that need a budget adjustment, and that will allow an increase in departmental appropriation beyond those instances outlined in the Budget Resolution giving the County Administrator and/or Finance Director the authority to make adjustments that are consistent with the original intent of the Board of Commissioners through the annual budget adoption process. Otherwise, the Board of Commissioners must approve all necessary budget adjustments by budget amendment at a regular commission meeting. All budget amendments must be balanced for each fund.

Budget Preparation and Analysis

In November, the Finance Department distributes Personnel and Capital Improvement Project budget packets to the departments and agencies for requesting new personnel and capital items. In January operating budget packets are distributed to the departments and agencies. This budget packet includes a calendar with important dates, chart of accounts, department overview form (used to highlight accomplishments, goals and critical needs within the department) along with workbooks used to compile the budget request. Departments, then, use these provided forms to submit their respective requested budgets. Each department is requested to submit a forecast of personnel driven expenses and to review their operations and provide a forecast of appropriations required to maintain current service levels. Departments are also requested to submit funding requirements for improvements to current service levels as well as any new programs or services and capital improvement projects. Each department is required to submit their individual budgets with any new programs or funding broken out separately with an explanation for the anticipated change to the Finance Department where the data is then recorded into the accounting system. Both expenditure requests and revenue projections are calculated and formatted for presentation to the ***Budget Committee*** (County Manager, Finance Director and Finance Staff) for review. During these meetings with departments, the necessary funding to maintain current service levels are discussed. In addition, any new programs or improvement projects are discussed in terms of how the initiatives correlate with the departmental goals and objectives, and by extension, the County's strategic priorities and vision for the future. After the departmental meetings, the Budget Committee reviews the base budgets, prioritizes funding for any new programs, and makes any necessary adjustments to balance the budget. The consolidated balanced budget is then prepared for presentation to the Board of Commissioners for public hearing, revision, and adoption. Additionally, the Habersham County budget document does not include all component units that are included in the Comprehensive Annual Financial Report (CAFR). The Habersham County CAFR includes both the Habersham Health Department and Habersham County Development Authority component units; however, only the Habersham Development Authority is presented within the budget.

BUDGET SCHEDULE

November	Distribute capital budget and personnel request documents to Department Directors.
December	Department Directors submit personnel and capital project requests.
January	Board of Commissioners establish budget goals and Operating Budget Packets are distributed.
February	Department Directors submit operating budget requests.
March	County Manager, Finance and Board of Commissioners hold Budget Hearings with Department Directors and Elected Officials to review budget requests.
April	County Manager and Finance prepare budget requests to formulate a total budget to the Board of Commissioners and get feedback on the direction needed to complete a Balanced Budget.
May	A Recommended Budget is presented to the Commissioners for review.
June	Budget Hearings are held for the upcoming fiscal year budget and Commissioners adopt budget for fiscal year and establish the property tax millage rate.
July	Budget for the next fiscal year begins on July 1.



FINANCIAL POLICIES AND PRACTICES

OVERVIEW

Habersham County has developed financial policies and procedures to ensure that the County's financial resources are managed in a practical manner and that the best practices are being followed. Financial Planning Policies are in place to help establish guidelines for developing financial goals and objectives, making financial decisions, reporting the financial status of the County, and managing County funds. The formal budgeting process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, given the anticipated level of available resources. The County maintains the goal of a balanced budget to achieve long-term financial stability for its citizens and the community.

BUDGET PRACTICES AND POLICIES

Basis of Budgeting

Governmental funds operate under the modified accrual basis of accounting and budgeting, including encumbrances. Modified accrual basis recognizes revenue as it becomes available and measurable and recognized expenditures when the related liability is incurred. The County's accounting and budget system is designed to perform encumbrance accounting. Fiduciary and proprietary funds operate under a full accrual basis of accounting and budgeting. Accrual basis records revenues and expenditures as they are earned or incurred, even though they may not yet have been received or paid in cash.

Balanced Budget

The budget must be balanced for each budgeted fund. A balanced operating budget is defined as when total anticipated revenues plus appropriated fund balances equal the total estimated expenditures for each fund. Habersham County currently presents, adopts, and operates on a balanced budget on an annual basis.

Level of Budget

All budgets must be adopted at the legal level of budgetary control, which is the department level within each individual fund.

Budgetary Control/Reports

The County maintains a system of budgetary control reports to assure adherence to the budget. Timely monthly financial reports are prepared and distributed to the Board of Commissioners comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts. All County departments have access to revenue and expenditure comparison reports that can be run on a monthly or annual basis.

Authorization of Budget Adjustments and Amendments

Because a budget is not a fixed revenue and spending plan, they require adjustments from time to time. The Finance Director is authorized to approve any transfers of appropriations in any fund among the various accounts within a department or agency so long as the total budget for each department or agency is not increased. All other Budget Adjustments must be approved by the Board of Commissioners. Annually, the Board of Commissioners adopt a Fiscal Year Budget Resolution that articulates additional levels authority related to budget adjustments and amendments for the Finance Director, County Manager, and the Board of Commissioners.

Appropriation Lapses at Year End

All operating budget appropriations, except Capital Project Funds, expire at the end of each fiscal year. Purchases encumbered in the current year but not yet received until the following year must be charged against the following year's budget, according to Generally Accepted Accounting Principles (GAAP). However, the Board of Commissioners may make a reappropriation of funds in unusual situations or hardships caused by this policy when necessary.

Legal Authority Overview

Annually, Financial Staff must submit a proposed balanced budget governing expenditure of all county funds. The budget shall be adopted by the Board of Commissioners before the start of the fiscal year to which it applies.

The annual budget process is overseen by a Budget Committee, which consists of the County Manager, Finance Director, and Finance Staff. 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 by the Board of Commissioners.

LONG-TERM FINANCIAL POLICIES

PURCHASING POLICIES AND PROCEDURES

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.

FUND BALANCE POLICY

The Fund Balance Policy was adopted by the Habersham County Board of Commissioners in 2005 and revised in 2018.

- Committed Fund Balance: The Board of Commissioners has the authority to set aside funds for a specific purpose; any funds set aside as a Committed Fund Balance require 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: Maintains 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 the 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.

CAPITAL ASSET POLICY

Fixed assets are assets that are purchased for long-term use and are not likely to be converted quickly into cash. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 or greater and an estimated useful life in excess of two years. Assets can fall into one of the following categories:

- Land and Land Improvements
- Buildings and Improvements
- Infrastructure
- Nonstructural Improvements
- Construction in Progress
- Intangibles
- Machinery and Equipment
- Vehicles

Any asset with an initial, individual cost less than $5,000 is charged to an expense account other than a capital outlay account.

Reporting

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, culverts, and similar items) are reported in the applicable governmental or business-type activities. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the County has chosen to include all such items regardless of their acquisition date or amount. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed.

Fund Descriptions

FUND TYPES

Governmental Funds rely on a modified accrual basis that involves recognizing revenue when it is both available and measurable instead of when it is earned. Unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Proprietary/Enterprise Funds are used for business-like activities. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Landfill/Solid Waste, Airport and Transit operations. The County adopts an annual budget for management of these funds to facilitate fiscal control and accounting of activities respectively.

GOVERNMENTAL FUNDS

The **General Fund** is the chief operating fund of the County. It captures all financial resources other than those required to be accounted for in other funds. The General Fund is used to account for programs such as Sheriff's Office, Jail, Fire Services, court system, public welfare, government administration and libraries.

Capital Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. Capital Projects receiving funding include:

> ***SPLOST Fund*** – Accounts for the financial resources provided from a 1% sales tax reserved for construction of various capital projects. Such funds were approved by voter referendum for public works projects related to road and traffic improvements, courthouse and administration building relocation, fire and emergency equipment, and other building construction projects.
>
> ***Capital Projects Fund*** – Account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities, vehicle replacement, heavy equipment, and other capital assets.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. They rely on a modified accrual basis that involves recognizing revenue when it becomes both available and measurable instead of when it is earned.

> ***Emergency Services*** – To account for funds used to ensure appropriate and efficient response to emergencies, specifically ambulance services and emergency management, throughout Habersham County, while mitigating the potential effects of the various hazards and vulnerabilities that might impact the county.
>
> ***Emergency Telephone System*** – To account for the monthly "911" charge to help fund the cost of providing the service as provided in the Title 46, Chapter 5 of the Official Code of Georgia Annotated.
>
> ***Restricted Programs*** – To account for funds, such as fines, confiscated monies and donations received by Elected Officials and other restricted sources of Habersham County to be expended within legal guidelines of each program. Jail, Inmate Welfare, Drug Court, Family Dependency & Mental Health Court and Confiscated Assets make up this category.
>
> ***Hotel/Motel Tax*** – To account for taxes charged on rental of hotel/motel rooms as provided in Title 48, Chapter 13 of the Official Code of Georgia Annotated. These funds are used for the promotion of tourism, conventions, and trade shows in the County.

Law Library – To account for funds collected from fines and forfeitures to be used to maintain the Law Library as provided in Title 36, Chapter 15 of the Official Code of Georgia Annotated.

Senior Center – To account for charges for user fees, donations and grant revenue provided to operate facility and programs.

Debt Funds are another Special Revenue Fund that is supported by a separate revenue source to track tax revenues specified for this type funds or that are generated by a special taxing district. Revenue sources are used to pay down Debt issued by the County.

Hospital Debt Fund – To account for tax revenues generated to be used for maintaining principal and interest payments for the Habersham County Hospital.

PROPRIETARY FUNDS

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

Landfill/Solid Waste Disposal Facility Fund – To account for activities of the County's solid waste disposal, landfill, and recycling programs.

Airport Fund – To account for revenues and expenses related to operating and maintaining the County's Airport.

Transit Fund – To account for revenues and expenses related to operating and maintaining the County's Transit Department.

COMPENENT UNIT FUNDS

Component Units are entities for which the elected officials of a government are financially accountable and organizations whose exclusion would cause a government's financial statements to be misleading. Habersham reports the Development Authority's finances through this type of fund.

DEBT POLICIES AND PRACTICES

DEBT POLICY
The goal of the County's debt policy is to maintain a sound financial position. Habersham County recognizes the primary purpose of capital facilities is to support provision of services to its residents. Using debt financing to meet the capital needs of the community must be evaluated according to two tests - efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the County will strive to balance the load between debt financing and "pay as you go" methods. The County realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes too much debt may have detrimental effects. Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the County will attain an appropriate balance between service demands and the amount of debt. Also, it is the County's goal to maintain and improve its credit rating through strong financial administration. Currently, the County's has a "Aa3" credit rating from Moody's Rating Service. For purposes of securing credit ratings and monitoring annual debt service as a percentage of operating expenditures; lease purchase financing is considered a long-term liability of the County and therefore will be issued under the same conditions as long-term debt.

When the County utilizes debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be used to pay the debt;
- Financing the improvement over a period not greater than the useful life of the improvements;
- Determining that the benefits of the improvement exceed the costs, including interest costs;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt; and
- Taking a prudent and cautious stance toward debt, incurring debt only when necessary.

Purpose of Debt Issuance
Debt financing for capital improvements and equipment is generally issued for one of the following conditions:

- One-time, non-continuous project
- Project is necessary to provide services to the County citizens
- Future users will benefit from the capital improvement associated with the debt financed
- When the rights of bond buyers and subsequent investors are protected through full disclosure
- When total debt does not create an unreasonable burden to the taxpayers
- All other possible revenue sources have been exhausted

Debt Retirement
Generally, the County's financing should not exceed the economic life of the capital improvement that it finances.

Legal Compliance
When issuing debt, the County should comply with all local, state, and federal laws and regulatory requirements. In addition, the County follows numerous budgetary and fiscal policies. The County's goal is to protect its financial position while providing the best service to its citizens at the lowest cost. These goals are achieved through effective internal controls, judicious accounting, efficient budgeting, and analytical planning procedures.

Types of Debt
Habersham County can issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include but are not limited to:

- General Obligation Bonds
- Contracts Payable
- Certificates of Participation
- Revenue Bonds
- Capital Leases
- Loans

LEGAL DEBT LIMITATIONS

General Government

Habersham County is authorized by the Constitution and laws of the State of Georgia to issue general obligation bonds not in excess of 10% of the assessed values of all taxable property within the County. The County will remain cognizant of the millage assessed for repayment of general government debt and will strive to maintain a stable millage in the debt service area for the benefit of its taxpayers. Where feasible, special assessment revenue and other self-supporting bonds will be utilized instead of general obligation bonds.

DEBT MANAGEMENT POLICY

The Debt Management Policy was adopted by the Habersham County Board of Commissioners in 2008 and revised in 2018.

- 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%
    - The County shall strive to achieve and maintain an underlying bond rating of at least an A1 (Moody's Rating Service) for its obligations, which facilitate favorable interest costs.

- In general, the County will adhere to the following debt guidelines:
    - Keep the average maturity of General Obligation Bonds at or below fifteen years where possible
    - When the County finances capital projects by issuing bonds, it will amortize the debt over a term not to exceed the average useful life of the project.
    - The County shall review its outstanding debt annually, as part of the Budgeting Process for the purpose of determining if the financial marketplace will afford the County the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue, a Present Value savings of 3% over the life of the respective issue, at a minimum, must be attained
    - Capital Improvements, equipment and facility projects will be classified into cash/pay-as-you-go and "debt financing" classifications. Debt financing will be limited to major non-recurring items with four to twenty years plus of useful life.
    - 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
    - When appropriate, the County will use the special assessment or self-supporting bonds instead of general obligation bonds, so that those benefiting from the improvements will absorb all the costs of the project financed
    - The County will continue to communicate the financial condition with bond and credit rating agencies
    - The County will follow a policy of "full disclosure" in its Annual Financial Report

Habersham County, Georgia
Legal Debt Margin Information
(amounts expressed in thousands)

Fiscal Year	2017	2018	2019	2020	2021
Assessed Value of Property	$1,342,672	$1,473,433	$1,505,643	$1,454,558	$1,721,047
Debt Limit (3% of total assessed property	40,280	44,203	45,169	43,637	51,631
General Obligation Bonds	0	0	0	0	0
Less: Resources restriced to paying principal	0	0	0	0	0
Total Net Debt applicable to limit	0	0	0	0	0
Legal Debt Margin	**$40,280**	**$44,203**	**$45,169**	**$43,637**	**$51,631**
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

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. Due to the size of the County and the nature of its business, it is imperative that revenue projections be dependable and strategic planning be in place for use of these revenues. During the budget process, the County estimates its annual revenues by an objective, analytical process to project the most accurate reflection of the subsequent year's revenue stream. The total Government-wide budget for FY2022 is $54,791,257, a 22% increase from the FY2021 original budget. Additionally, the total General Fund budget for FY22 is $27,819,717 a 14% increase from the FY21 budget. The primary sources of revenues described below are listed from the largest revenue source to the smallest revenue source within the General Fund.

DIVERSIFICATION
The County strives to maintain a stable and diverse system to shelter programs and services for any short-term fluctuations in any single individual revenue source associated with economic conditions. The County continually seeks to diversify its revenue base in order to reduce dependency on property taxes.

PROPERTY TAXES
Property taxes are one of the main sources of revenues for the County to fund state and local programs and services. Property taxes are recognized as revenues in the year for which they are levied. Property taxes are levied on the assessed values of all real and personal property. Real property consists of land, buildings, structures, and improvements associated with land. Personal property includes machinery, equipment, inventory, supplies, furniture, motor homes, motor vehicles, boats, etc. 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 $15,709,774 for the FY22 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 FY21 the amount of insurance premium tax collected was $2,256,009. The amount budgeted for FY22 is $2,300,000. 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 FY22 $1,573,812 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 $2,324,774 for FY22, which is an increase of 83% from the FY21 original budget.

FINES, FEES & FORFEITURES
Fines, fees, and forfeitures are funds obtained through the judicial system of Habersham County. This revenue category is budgeted at $1,151,524 for the FY22 General Fund budget, which is an increase of 6% from the FY21 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 FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$5,248,767	$5,687,891	$5,855,959	$5,360,243	$5,003,106
Excess (deficiency) of revenues over (under) expenditures	439,124	168,068	(495,716)	(357,137)	(659,844)
Fund Balances June 30	$5,687,891	$5,855,959	$5,360,243	$5,003,106	$4,343,262

Special Revenue Funds

Jail Fund	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$5,512	$16,290	$80,018	$63,876	$23,616
Excess (deficiency) of revenues over (under) expenditures	10,778	63,728	(16,142)	(40,260)	(60,000)
Fund Balances June 30	$16,290	$80,018	$63,876	$23,616	$(36,384)

Inmate Welfare	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$16,551	$26,081	$24,941	$35,969	$35,969
Excess (deficiency) of revenues over (under) expenditures	9,530	(1,140)	11,028	-	-
Fund Balances June 30	$26,081	$24,941	$35,969	$35,969	$35,969

Law Library	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$203,959	$218,531	$233,744	$210,047	$227,247
Excess (deficiency) of revenues over (under) expenditures	14,572	15,213	23,697	17,200	8,720
Fund Balances June 30	$218,531	$233,744	$210,047	$227,247	$235,967

Hotel/Motel Tax	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	-	-	$5,845	$5,082	$5,082
Excess (deficiency) of revenues over (under) expenditures	-	-	(763)	-	-
Fund Balances June 30	-	$5,845	$5,082	$5,082	$5,082

D.A.T.E./Felony Drug Court	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$32,742	$84,309	$116,327	$57,424	$41,226
Excess (deficiency) of revenues over (under) expenditures	51,568	32,018	(58,903)	(16,198)	79,669
Fund Balances June 30	$84,309	$116,327	$57,424	$41,226	$120,895

Family Dep. & Mental Health Treatment Court	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$8,868	$3,818	$10,624	$0	$0
Excess (deficiency) of revenues over (under) expenditures	(5,050)	6,806	(10,624)	0	-
Fund Balances June 30	$3,818	$10,624	$0	$0	$0

E-911	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$306,446	$459,808	$682,679	$735,925	$535,925
Excess (deficiency) of revenues over (under) expenditures	153,362	222,871	53,246	(200,000)	(381,538)
Fund Balances June 30	$459,808	$682,679	$735,925	$535,925	$154,387

Emergency Medical Services	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	-	$(39,090)	$(87,663)	$61,565	$(53,356)
Excess (deficiency) of revenues over (under) expenditures	(39,090)	(48,573)	$149,228	(114,921)	(61,565)
Fund Balances June 30	$(39,090)	$(87,663)	$61,565	$(53,356)	$(114,921)

Senior Center	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$3,194	$16,995	$72,526	$72,526	$(27,474)
Excess (deficiency) of revenues over (under) expenditures	13,801	55,531	-	(100,000)	(96,238)
Fund Balances June 30	$16,995	$72,526	$72,526	$(27,474)	$(123,712)

Confiscated Assets	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$11,392	$11,387	$11,387	$11,387	$11,387
Excess (deficiency) of revenues over (under) expenditures	(5)	-	-	-	-
Fund Balances June 30	$11,387	$11,387	$11,387	$11,387	$11,387

Capital Improvement Fund

Capital Improvements Fund	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$ -	$4,683,622	$(55,343)	$586,919	586,919
Excess (deficiency) of revenues over (under) expenditures	4,683,622	(4,738,965)	642,262	-	-
Fund Balances June 30	4,683,622	$(55,343)	$586,919	$586,919	$586,919

Senior Center CDBG	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	-	$3	$3	$0	$0
Excess (deficiency) of revenues over (under) expenditures	3	-	3	-	-
Fund Balances June 30	$3	$3	$0	$0	$0

SPLOST VI Fund	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$496,836	$1,366,353	$1,335,194	$(15,315)	$408,932
Excess (deficiency) of revenues over (under) expenditures	869,517	(31,159)	(1,350,509)	423,947	(209,500)
Fund Balances June 30	$1,366,353	$1,335,194	$(15,315)	$408,932	$199,432

FINANCIAL SCHEDULE
ALL FUNDS HISTORY - continued

SPLOST VII Fund	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	3,400,000
Fund Balances June 30	-	-	-	-	$3,400,000

Debt Service Funds

Hospital Debt Service	Actual FY18	Actual FY19	Actual FY19	Original FY20 Budget	Original FY21 Budget
Fund Balances July 1	$2,448,791	$1,689,370	$1,606,236	$1,533,911	$1,333,919
Excess (deficiency) of revenues over (under) expenditures	(759,421)	(83,134)	(72,325)	(199,992)	68,000
Fund Balances June 30	$1,689,370	$1,606,236	$1,533,911	$1,333,919	$1,401,919

Enterprise Funds

Landfill	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Net Position July 1	$2,226,881	$2,362,278	$2,590,645	$2,505,684	$2,582,705
Change in Net Position	135,397	(228.367)	(84,961)	77,021	(186,191)
Net Position June 30	$2,362,278	$2,590,645	$2,505,684	$2,582,705	$2,396,514

Transit	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Net Position July 1	$63,738	$33,851	$5,286	$(38,409)	$(38,409)
Change in Net Position	(29,887)	(28,565)	(43,695)	-	-
Net Position June 30	$33,851	$5,286	$(38,409)	$(38,409)	$(38,409)

Airport	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Net Position July 1	$19,835,057	$24,379,773	$29,171,535	$29,324,402	$29,348,181
Change in Net Position	4,544,716	4,791,762	152,867	23,779	45,186
Net Position June 30	$24,379,773	$29,171,535	$29,324,402	$29,348,181	$29,393,367

Component Unit

Industrial Development Authority	Actual FY18	Actual FY19	Actual FY20	Original FY21 Budget	Original FY22 Budget
Fund Balances July 1	$192,578	$601,252	$576,733	$643,471	$711,671
Excess (deficiency) of revenues over (under) expenditures	408,674	24,519	66,738	68,200	21,580
Fund Balances June 30	$601,252	$576,733	$643,471	$711,671	$733,251

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Debt Summary

By Project and Fund

	Admin. Bldg.	Recreation HVAC System	Hospital	E-911 Equipment	Gradall	Landfill D6T-20 Dozer	Landfill 826K Compactor	GO Bond Payments
Fund	**General Fund**	**General Fund**	**Hospital Debt Service Fund**	**E-911 Special Revenue Fund**	**SPLOST VI Capital Project Fund**	**SPLOST VII Capital Project Fund**	**SPLOST VII Capital Project Fund**	**SPLOST VII Capital Project Fund**
Financing Type	***Lease Purchase***	***Lease Purchase***	***Bonds***	***Lease Purchase***	***Lease Purchase***	***Lease Purchase***	***Lease Purchase***	***Bonds***
FY2022	393,812	70,988	2,317,493	47,072	66,345	84,136	131,558	2,082,847
FY2023	389,562	70,988	2,316,453	47,072	66,345	84,136	369,284	2,086,200
FY2024	389,387	70,988	2,313,295	47,072		84,136		2,082,600
FY2025	389,062	70,988	2,312,867	19,613		222,836		2,086,400
FY2026	387,663	70,988	2,315,111					2,082,200
FY2027	390,063	70,988	2,311,909					2,085,200
FY2028	393,088	70,988	2,313,117					
FY2029	390,813	70,988	2,318,515					
FY2030	387,850	70,988	2,317,953					
FY2031	389,588	53,241	2,316,683					
FY2032	390,388		2,319,705					
FY2033	390,788		2,314,697					
FY2034	390,788		2,318,058					
FY2035	390,388		2,312,600					
FY2036	389,588		2,315,692					
FY2037	388,388		2,314,966					
FY2038	386,788		2,317,732					
FY2039	389,688		2,369,200					
FY2040	387,088		2,372,200					
FY2041	388,988		2,372,200					
FY2042	386,681		2,369,200					
FY2043	390,225		2,373,200					
FY2044	388,363		2,368,800					
FY2045	386,175		2,371,200					
Total	**$9,345,212**	**$692,133**	**$55,962,846**	**$160,829**	**$132,690**	**$475,244**	**$500,842**	**$12,505,447**

AUTHORIZED POSITIONS
ALL DEPARTMENTS

The table below represents the number of authorized positions for current departments beginning fiscal year 2018 through fiscal year 2022. 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 FY18 FT/PT	Actual FY19 FT/PT	Actual FY20 FT/PT	Budget FY21 FT/PT	Budget FY22 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	3/0	3/0
Finance	122	4/0	4/0	4/0	4/0	4/0
Human Resources	123	2/1	3/0	3/0	3/0	3/0
Tax Commissioner	125	7/0	7/1	6/2	6/2	6/2
Tax Assessors	126	9/5	9/5	9/5	9/5	9/5
County Clerk	130	1/0	1/0	1/0	1/0	1/0
Elections/Registration	145	2/0	2/0	2/0	2/1	2/1
Facilities Management	155	10/0	11/0	11/0	11/0	11/0
Information Technology	160	2/0	3/0	3/0	3/0	4/0
Fleet Maintenance	460	6/0	6/0	6/0	6/0	6/0
Roads and Bridges	475	25/0	26/0	26/0	26/0	26/0
Probate Court	230	3/0	3/1	3/1	3/1	4/0
Magistrate Court	231	2/0	2/0	2/0	2/0	2/0
Clerk of Court	235	14/0	14/0	14/0	14/0	14/0
Superior Court	265	2/4	2/4	2/4	2/4	2/4
District Attorney	266	0/3	1/1	2/1	2/1	2/2
Public Defender	267	1/0	1/0	1/0	1/0	1/0
Juvenile Court	268	2/0	2/0	2/0	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
Sheriff-Operations	340	45/9	47/9	49/9	49/9	49/9
Sheriff-Jail	341	38/0	39/0	39/0	39/0	39/0
Sheriff-HEAT Unit	342	1/0	1/0	1/0	1/0	1/0
Animal Control	374	4/4	6/3	6/3	6/3	6/3
Coroner	382	1/0	1/1	1/1	1/1	1/1
Fire Department	384	24/17	27/17	28/17	28/17	28/17
Parks and Recreation	696	5/41	5/41	5/41	5/41	5/41
Extension Service	750	0/1	0/1	0/1	0/1	0/1
Planning and Development	794	7/0	7/0	7/0	7/0	7/0
Special Revenue Fund						
Felony Drug Court	218	2/0	3/0	3/0	3/0	4/1
Mental Health Treatment Court	225	-	0/1	0/1	1/1	1/ 5
Family Dep. Treatment Court	252	2/0	1/1	1/1	1/1	1/ 5
Emergency Medical Services	395	-	33/17	39/17	39/17	39/18
E-911	390	20/14	22/14	22/14	22/14	23/14
Senior Center	585	5/1	5/2	5/3	5/3	5/3
Enterprise Fund						
Landfill	480	7/3	8/3	8/3	9/3	9/3
Transit	754	1/2	1/2	1/2	1/2	1/2
Total		258/112	307/131	316/133	319/134	323/135



HABERSHAM COUNTY

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Government-wide

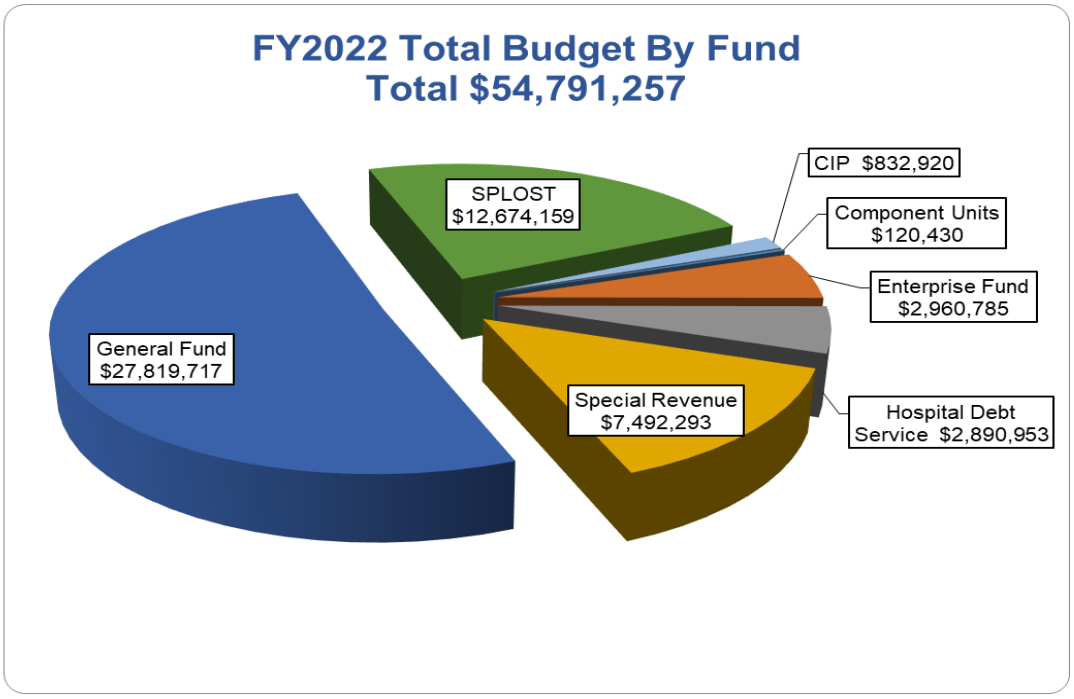


FY2022 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Hospital Bond	CIP Fund	SPLOST Fund	Enterprise Fund	Component Units	Total
Revenues								
Property Taxes	$ 15,709,774	$ 1,109,071	$ 1,640,953	$ -	$ -	$ -	$ -	$ 18,459,798
Motor Vehicle Tax	2,324,774	-	-	-	-	-	-	2,324,774
Mobile Home Tax	108,000	-	-	-	-	-	-	108,000
Timber Tax	1,366	-	-	-	-	-	-	1,366
Cost, Penalties, And Interest	40,000	-	-	-	-	-	-	40,000
Intangible Tax	410,000	-	-	-	-	-	-	410,000
Real Estate Transfer Tax	100,000	-	-	-	-	-	-	100,000
Franchise Tax	63,600	-	-	-	-	-	-	63,600
Insurance Premium Tax	2,300,000	-	-	-	-	-	-	2,300,000
Alcohol Excise Tax	484,750	-	-	-	-	-	-	484,750
Occupational Tax	133,000	-	-	-	-	-	-	133,000
Other	8,400	-	-	-	7,283,233	-	-	7,291,633
Building Permits	212,000	-	-	-	-	-	-	212,000
Other Permits	3,000	-	-	-	-	-	-	3,000
Fines, Fees & Forfeitures	1,151,524	338,782	-	-	-	-	-	1,490,306
Fire Protection	6,000	-	-	-	-	-	-	6,000
Sheriff Services	60,000	-	-	-	-	-	-	60,000
Prisoner Board	-	-	-	-	-	-	-	-
Recreation Fees & Services	536,500	-	-	-	-	-	-	536,500
Collection Commissions	753,000	-	-	-	-	-	-	753,000
Other Charges For Services	336,000	3,318,791	-	-	-	2,478,073	-	6,132,864
Intergovernmental	1,573,812	1,164,564	-	-	1,781,026	124,491	-	4,643,893
Interest	44,500	75	-	-	400	46,050	430	91,455
Contributions	26,000	10,000	-	-	-	-	-	36,000
Forfeitures	-	-	-	-	-	-	-	-
Rental Income	67,373	-	-	-	-	118,800	-	186,173
Miscellaneous	51,500	115,179	-	-	-	1,100	-	167,779
Total Revenues	**26,504,873**	**6,056,462**	**1,640,953**	**-**	**9,064,659**	**2,768,514**	**430**	**46,035,891**
Expenditures								
General Government	8,678,410	65,387	2,390,953	502,859	7,998,366	-	-	19,635,975
Judicial	3,603,337	996,974	-	-	-	-	-	4,600,311
Public Safety	11,458,532	5,584,765	-	194,073	3,995,356	-	-	21,232,726
Recreation & Culture	1,369,745	-	-	123,988	-	-	-	1,493,733
Housing & Development	710,665	-	-	-	-	-	120,430	831,095
Health & Welfare	333,538	680,167	-	12,000	-	-	-	1,025,705
Enterprise	-	-	-	-	680,437	2,960,785	-	3,641,222
Total Expenditures	**26,154,227**	**7,327,293**	**2,390,953**	**832,920**	**12,674,159**	**2,960,785**	**120,430**	**52,460,767**

FY2022 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Hospital Bond	CIP Fund	SPLOST Fund	Enterprise Fund	Component Units	Total
Other Sources & (Uses)								
Transfer In (Out) - Jail Fund	70,000	(70,000)	-	-	-	-	-	-
Transfer In (Out) - Hotel/Motel	85,000	(85,000)	-	-	-	-	-	-
Transfer In (Out) - Felony Drug	-	(10,000)	-	-	-	-	-	(10,000)
Transfer In (Out) - FDTC	-	10,000	-	-	-	-	-	10,000
Transfer In (Out) - EMS	(122,934)	122,934			-			-
Transfer In (Out) - E911 Fund	(563,145)	563,145	-	-	-	-	-	-
Transfer In (Out) - Transit Fund	(6,080)	-	-	-	-	6,080	-	-
Transfer In (Out) - Senior Center	(140,411)	140,411	-	-	-	-	-	-
Transfer In (Out) - Hospital Debt	500,000	-	(500,000)	-	-	-	-	-
Transfer In (Out) - CIP Fund	(832,920)	-	-	832,920	-	-	-	-
Transfer In (Out) - SPLOST VII	-	-	1,250,000	-	-	-		1,250,000
Appropriated Fund Balance	659,844	599,341	-	-	3,609,500	186,191	-	5,054,876
Sale of Assets	-	-	-	-	-	-	120,000	120,000
Total Other Sources & (Uses)	**(350,646)**	**1,270,831**	**750,000**	**832,920**	**3,609,500**	**192,271**	**120,000**	**6,424,876**
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.

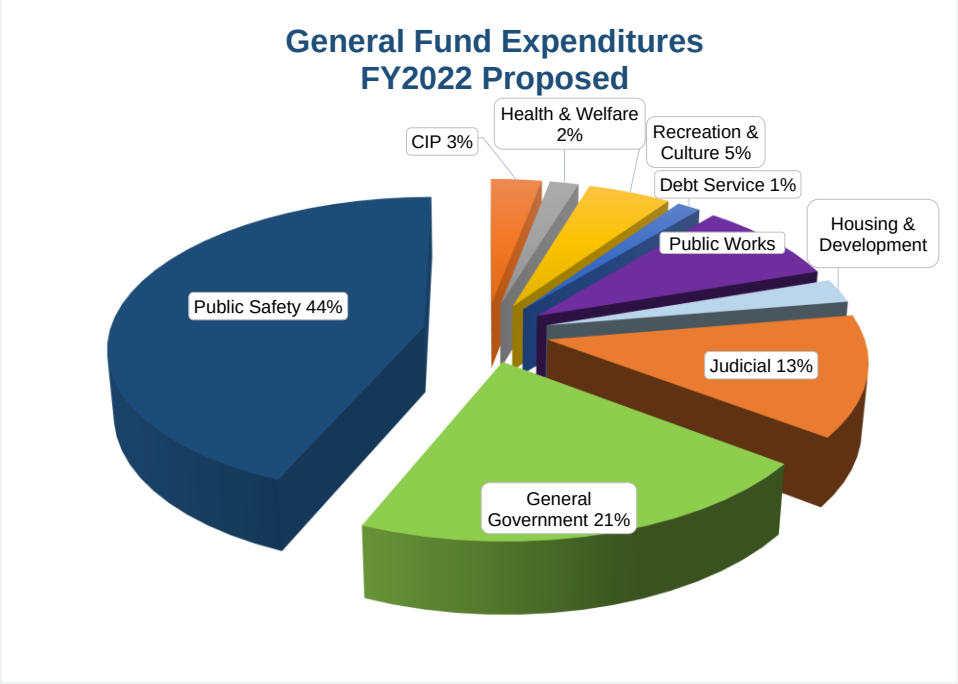


FY2022 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Acutal FY18	Acutal FY19	Acutal FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Taxes						
Property Taxes	$ 11,855,850	$ 13,485,037	$ 13,936,007	$ 14,378,938	$ 15,709,774	
Motor Vehicle Tax	1,165,166	1,329,472	2,225,604	1,268,570	2,324,774	
Mobile Home Tax	112,443	104,941	110,704	108,441	108,000	
Timber Tax	3,131	1,226	846	1,366	1,366	
Cost, Penalties, And Interest	65,588	65,911	52,304	85,000	40,000	
Intangible Tax	195,453	238,195	315,285	298,287	410,000	
Real Estate Transfer Tax	69,826	86,553	89,865	94,001	100,000	
Franchise Tax	78,484	75,429	60,135	63,600	63,600	
Insurance Premium Tax	1,838,518	1,982,416	2,121,831	2,227,922	2,300,000	
Alcohol Excise Tax	489,161	499,587	461,090	503,950	484,750	
Occupational Tax	130,386	133,291	128,683	128,675	133,000	
Other	6,662	8,328	8,754	-	8,400	
Total Taxes	**16,010,668**	**18,010,385**	**19,511,108**	**19,158,750**	**21,683,664**	**13.2%**
Building Permits	136,053	160,341	174,185	175,000	212,000	
Other Permits	15,089	19,683	7,508	13,800	3,000	
Fines, Fees & Forfeitures	1,105,210	1,227,003	1,127,649	1,082,470	1,151,524	
Fire Protection	-	11,760	5,400	6,480	6,000	
Sheriff Services	48,757	55,407	43,874	50,000	60,000	
Prisoner Board	20,460	2,325	413	-	-	
Recreation Fees & Services	507,800	553,113	310,266	568,500	536,500	
Collection Commissions	630,794	677,301	648,191	590,000	753,000	
Other Charges For Services	380,013	367,993	297,595	336,980	336,000	
Intergovernmental	1,760,775	1,450,992	1,352,892	1,455,605	1,573,812	
Interest	31,091	85,885	69,654	45,869	44,500	
Contributions	34,305	36,852	21,388	27,000	26,000	
Rental Income	61,601	85,187	67,743	67,373	67,373	
Miscellaneous	85,990	135,540	53,012	23,000	51,500	
Total Revenues	**20,828,606**	**22,879,766**	**23,690,878**	**23,600,827**	**26,504,873**	**12.3%**
Operating Expenditures						
General Government	6,465,474	6,876,352	6,909,361	7,535,260	8,678,410	
Judicial	2,920,624	2,991,048	3,115,743	3,316,223	3,603,337	
Public Safety	8,487,818	9,746,742	10,537,624	10,147,663	11,458,532	
Recreation & Culture	1,238,940	1,304,571	1,218,923	1,309,510	1,369,745	
Housing & Development	593,358	636,468	657,151	650,195	710,665	
Health & Welfare	306,960	307,248	311,325	327,538	333,538	
Total Operating Expenditures	**20,013,174**	**21,862,429**	**22,750,127**	**23,286,389**	**26,154,227**	**12.3%**

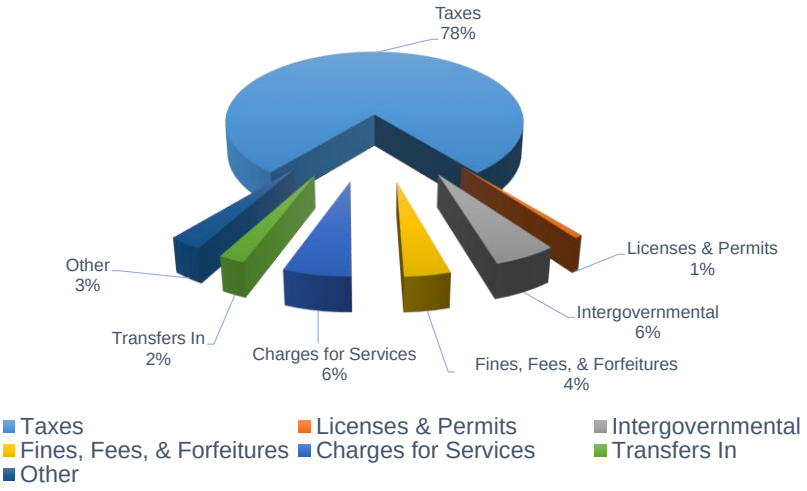
FY2022 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Acutal FY18	Acutal FY19	Acutal FY20	Original Budget FY21	Approved Budget FY22	% of Change
Other Sources & (Uses)						
Transfer Out - CIP Fund	(379,314)	(842,942)	(671,659)	(467,109)	(832,920)	
Transfer Out - E911 Fund	(522,327)	(674,721)	(591,888)	(513,209)	(563,145)	
Transfer Out - EMS Fund	-	-	-	-	(122,934)	
Transfer Out - Transit Fund	-	(17,485)	(1,956)	-	(6,080)	
Transfer Out - Mountain NCIS	-	-	(613)	-	-	
Transfer Out - Senior Center	(102,153)	(192,295)	-	(121,257)	(140,411)	
Transfer Out - SPLOST VII	-	-	-	-	-	
Transfer Out - Dev Authority	(652,388)	-	-	-	-	
Transfer Out - FDTC	-	-	(98,125)	-	-	
Transfer In - Hotel/Motel	43,803	58,966	53,490	60,000	85,000	
Transfer In - Hospital Bond Tax	500,000	200,000	300,000	300,000	500,000	
Transfer In - Jail Fund	78,000	60,000	70,000	70,000	70,000	
Transfer In - DATE Fund	-	-	-	-	-	
Transfer In - Sheriff	5,683	6,000	-	-	-	
Hospital Auth Loc Proceeds	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	357,137	659,844	
Fund Bal for Future Debt Service	-	-	-	-	-	
Sale of Assets	652,388	553,450	-	-	-	
Total Other Sources & (Uses)	**(376,308)**	**(849,027)**	**(940,751)**	**(314,438)**	**(350,646)**	**11.5%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 439,124**	**$ 168,310**	**$ 0**	**$ -**	**$ -**	



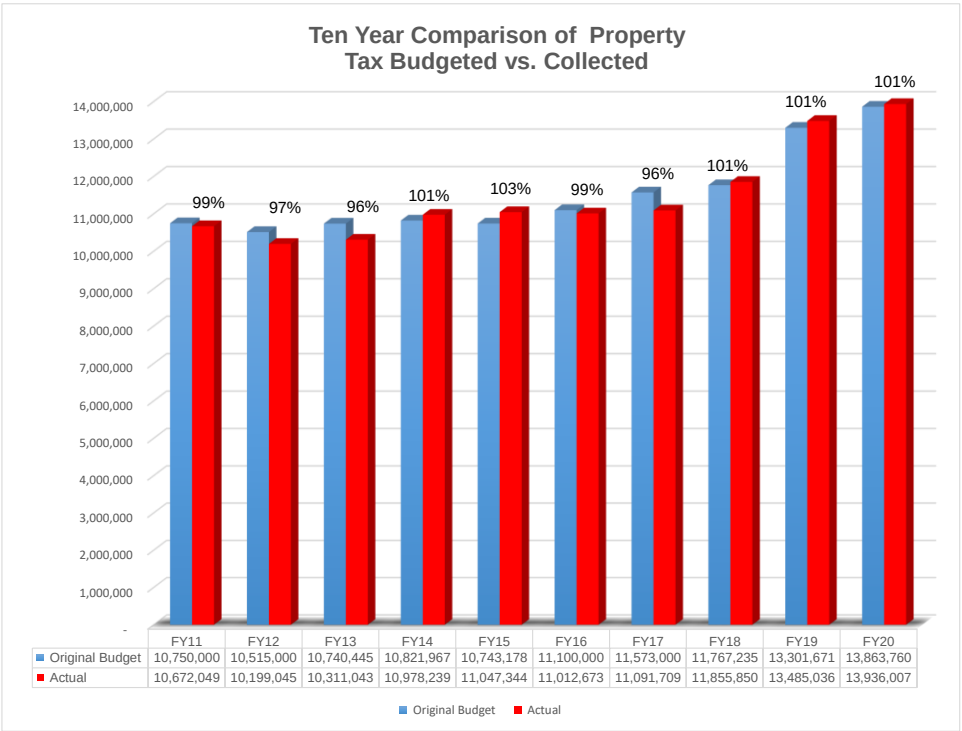
Revenues

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 78% of the County's total budgeted revenue.



Taxes

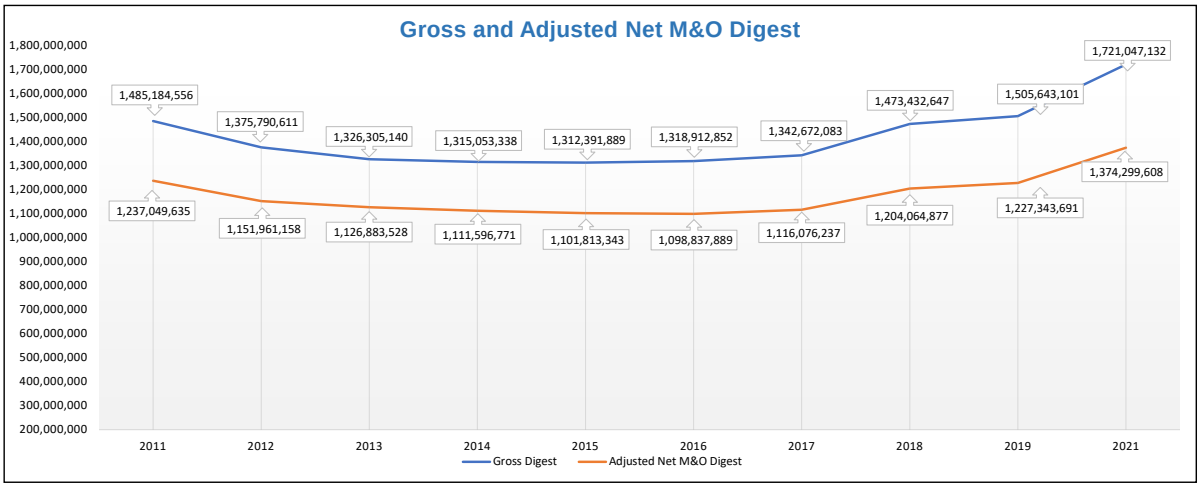
The majority of taxes collected are General Property taxes. Below is a graph that depicts the budgeted General Property tax vs. actual collected for the last ten fiscal years.



	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Original Budget	10,750,000	10,515,000	10,740,445	10,821,967	10,743,178	11,100,000	11,573,000	11,767,235	13,301,671	13,863,760
Actual	10,672,049	10,199,045	10,311,043	10,978,239	11,047,344	11,012,673	11,091,709	11,855,850	13,485,036	13,936,007

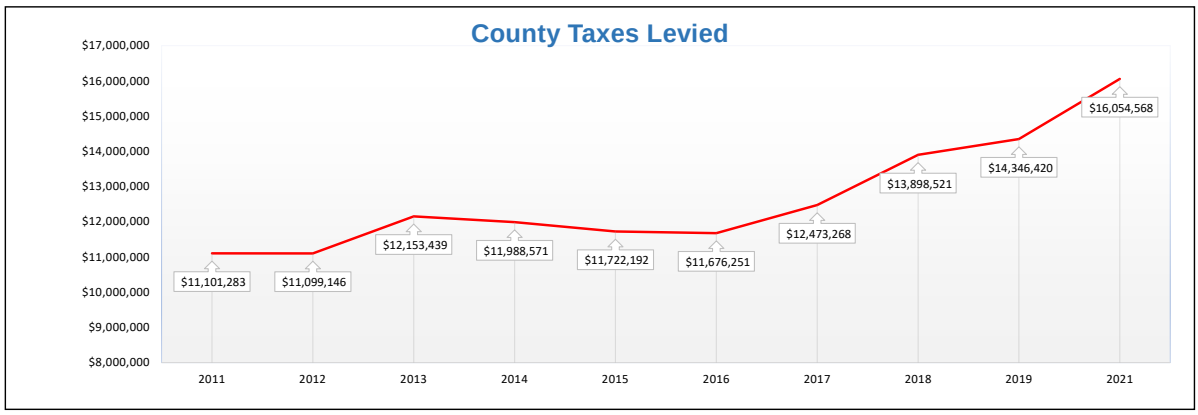
Gross and Adjusted Net M&O

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 a ten year history of the Gross and Adjusted Net M&O Digest.



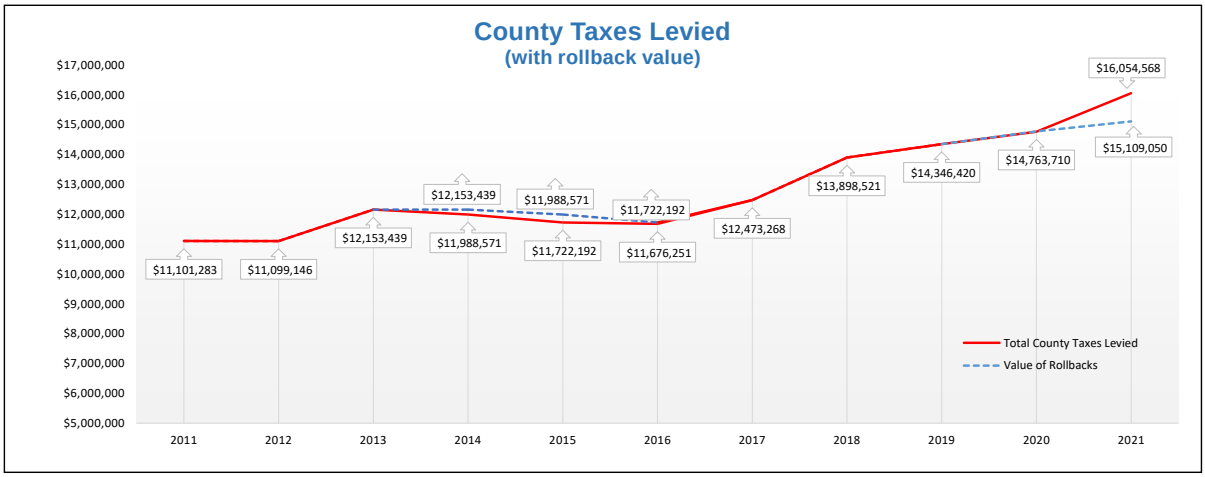
County Tax Levied

The Board of Commissioners approves the 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 the ten year history of the County Taxes Levied.



County Tax 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 minue the millage equivalent of the total net assessed 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 Levied. Below is the ten year history of County Taxes Levied with the Value of Rollbacks for 2014 through 2016.





HABERSHAM COUNTY

GEORGIA | Est. 1818

FY2022 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
General Administration						
Countywide						
Salaries & Benefits	$ 63,500	$ 62,343	$ 63,893	$ 74,210	$ 72,090	
Operating	920,118	1,110,938	757,780	1,150,996	1,406,097	
Total Countywide	**$ 983,618**	**$ 1,173,281**	**$ 821,673**	**$ 1,225,206**	**$ 1,478,187**	**21%**
Commissioners						
Salaries & Benefits	$ 95,401	$ 96,716	$ 103,116	$ 98,053	$ 95,868	
Operating	125,637	119,428	113,024	113,500	140,500	
Total Commissioners	**$ 221,038**	**$ 216,144**	**$ 216,141**	**$ 211,553**	**$ 236,368**	**12%**
County Manager						
Salaries & Benefits	$ 192,746	$ 208,296	$ 214,048	$ 263,835	$ 288,524	
Operating	9,634	10,830	6,728	10,400	11,700	
Total County Manager	**$ 202,380**	**$ 219,126**	**$ 220,777**	**$ 274,235**	**$ 300,224**	**9%**
Finance						
Salaries & Benefits	$ 257,748	$ 276,995	$ 309,515	$ 283,701	$ 302,643	
Operating	9,671	12,669	8,670	10,560	13,255	
Total Finance	**$ 267,420**	**$ 289,664**	**$ 318,184**	**$ 294,261**	**$ 315,898**	**7%**
Human Resources						
Salaries & Benefits	$ 150,307	$ 173,040	$ 174,036	$ 192,376	$ 214,486	
Operating	20,448	18,520	20,448	26,570	31,400	
Total Human Resources	**$ 170,755**	**$ 191,561**	**$ 194,484**	**$ 218,946**	**$ 245,886**	**12%**
Tax Commissioner						
Salaries & Benefits	$ 326,432	$ 309,527	$ 334,507	$ 345,425	$ 360,822	
Operating	58,608	71,069	65,959	70,560	70,560	
Total Tax Commissioner	**$ 385,040**	**$ 380,596**	**$ 400,466**	**$ 415,985**	**$ 431,382**	**4%**
Tax Assessors						
Salaries & Benefits	$ 464,087	$ 502,203	$ 571,842	$ 543,413	$ 605,282	
Operating	73,842	77,670	86,344	79,100	101,903	
Total Tax Assessors	**$ 537,929**	**$ 579,873**	**$ 658,186**	**$ 622,513**	**$ 707,185**	**14%**

FY2022 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
General Administration - Continued						
Board of Equalization						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	1,903	1,109	2,698	2,000	2,900	
Total Board of Equalization	**$ 1,903**	**$ 1,109**	**$ 2,698**	**$ 2,000**	**$ 2,900**	**45%**
County Clerk						
Salaries & Benefits	$ 62,872	$ 67,469	$ 73,476	$ 71,287	$ 77,221	
Operating	3,710	2,589	1,496	3,220	3,470	
Total County Clerk	**$ 66,582**	**$ 70,058**	**$ 74,971**	**$ 74,507**	**$ 80,691**	**8%**
Elections & Registration						
Salaries & Benefits	$ 98,631	$ 107,346	$ 118,594	$ 133,219	$ 158,648	
Operating	40,477	74,825	87,920	99,500	130,604	
Total Elections & Registration	**$ 139,108**	**$ 182,171**	**$ 206,514**	**$ 232,719**	**$ 289,252**	**24%**
Facilities Management						
Salaries & Benefits	$ 414,660	$ 445,130	$ 512,656	$ 483,850	$ 564,069	
Operating	449,409	449,601	362,920	419,782	391,805	
Total Facilities Management	**$ 864,069**	**$ 894,731**	**$ 875,576**	**$ 903,632**	**$ 955,874**	**6%**
Information Technology						
Salaries & Benefits	$ 145,895	$ 176,023	$ 234,527	$ 222,930	$ 288,697	
Operating	120,772	164,932	180,046	230,094	281,368	
Total Information Technology	**$ 266,667**	**$ 340,956**	**$ 414,573**	**$ 453,024**	**$ 570,065**	**26%**
Fleet Services						
Salaries & Benefits	$ 264,189	$ 284,185	$ 297,053	$ 305,678	$ 332,250	
Operating	321,457	350,673	260,585	309,200	304,200	
Total Fleet Services	**$ 585,647**	**$ 634,859**	**$ 557,638**	**$ 614,878**	**$ 636,450**	**4%**
Roads & Bridges						
Salaries & Benefits	$ 1,062,157	$ 974,779	$ 1,189,102	$ 1,192,301	$ 1,349,977	
Operating	345,259	357,938	378,136	423,118	445,771	
Capital	-	-	7,000	-	-	
Total Roads & Bridges	**$ 1,407,416**	**$ 1,332,717**	**$ 1,567,238**	**$ 1,615,419**	**$ 1,795,748**	**11%**

FY2022 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
General Administration - Continued						
Safety						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	430	257	411	2,300	2,300	
Total Safety	**$ 430**	**$ 257**	**$ 411**	**$ 2,300**	**$ 2,300**	**0%**
Contingency						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	-	-	-	5,082	250,000	
Total Contingency	**$ -**	**$ -**	**$ -**	**$ 5,082**	**$ 250,000**	**4819%**
Independent Agencies	**$ 365,473**	**$ 369,250**	**$ 379,831**	**$ 369,000**	**$ 380,000**	**3%**
Total General Administration	**$ 6,465,474**	**$ 6,876,352**	**$ 6,909,361**	**$ 7,535,260**	**$ 8,678,410**	**15%**
Judicial						
Probate Court						
Salaries & Benefits	$ 181,437	$ 197,729	$ 214,725	$ 215,967	$ 222,878	
Operating	15,094	17,079	16,524	16,550	17,350	
Total Probate Court	**$ 196,531**	**$ 214,809**	**$ 231,249**	**$ 232,517**	**$ 240,228**	**3%**
Magistrate Court						
Salaries & Benefits	$ 158,968	$ 160,711	$ 171,830	$ 167,044	$ 180,717	
Operating	6,334	4,496	4,592	14,450	14,450	
Total Magistrate Court	**$ 165,302**	**$ 165,207**	**$ 176,422**	**$ 181,494**	**$ 195,167**	**8%**
Clerk of Court						
Salaries & Benefits	$ 604,062	$ 626,491	$ 684,222	$ 664,331	$ 719,743	
Operating	56,087	69,781	64,639	72,200	72,200	
Capital	-	-	-	-	-	
Total Clerk of Court	**$ 660,150**	**$ 696,272**	**$ 748,861**	**$ 736,531**	**$ 791,943**	**8%**
Juvenile Offenders						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	1,500	3,951	4,380	4,000	3,000	
Total Juvenile Offenders	**$ 1,500**	**$ 3,951**	**$ 4,380**	**$ 4,000**	**$ 3,000**	**-25%**

FY2022 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Judicial - Continued						
Superior Court						
Salaries & Benefits	$ 154,793	$ 155,319	$ 163,924	$ 161,000	$ 183,943	
Operating	90,250	106,148	99,320	95,180	111,180	
Total Superior Court	**$ 245,043**	**$ 261,468**	**$ 263,244**	**$ 256,180**	**$ 295,123**	**15%**
District Attorney						
Salaries & Benefits	$ 13,527	$ 54,040	$ 77,432	$ 77,199	$ 106,505	
Operating	277,266	305,621	304,609	443,655	446,688	
Total District Attorney	**$ 290,793**	**$ 359,662**	**$ 382,042**	**$ 520,854**	**$ 553,193**	**6%**
Public Defender						
Salaries & Benefits	$ 54,756	$ 54,732	$ 57,715	$ 51,247	$ 55,235	
Operating	550,066	544,440	542,824	623,856	731,307	
Total Public Defender	**$ 604,822**	**$ 599,172**	**$ 600,538**	**$ 675,103**	**$ 786,542**	**17%**
Juvenile Court						
Salaries & Benefits	$ 217,528	$ 169,268	$ 174,307	$ 171,968	$ 178,409	
Operating	117,032	99,275	95,250	100,830	100,830	
Total Juvenile Court	**$ 334,560**	**$ 268,543**	**$ 269,558**	**$ 272,798**	**$ 279,239**	**2%**
State Court						
Salaries & Benefits	$ 174,595	$ 170,738	$ 184,235	$ 179,370	$ 196,009	
Operating	91,072	94,478	90,115	96,346	96,346	
Total State Court	**$ 265,667**	**$ 265,216**	**$ 274,350**	**$ 275,716**	**$ 292,355**	**6%**
Solicitor						
Salaries & Benefits	$ 146,757	$ 147,249	$ 155,599	$ 151,530	$ 157,047	
Operating	9,500	9,500	9,500	9,500	9,500	
Total Solicitor	**$ 156,257**	**$ 156,750**	**$ 165,099**	**$ 161,030**	**$ 166,547**	**3%**
Total Judicial	**$ 2,920,624**	**$ 2,991,048**	**$ 3,115,743**	**$ 3,316,223**	**$ 3,603,337**	**9%**
Public Safety						
Sheriff						
Salaries & Benefits	$ 2,671,315	$ 3,038,580	$ 3,321,597	$ 3,201,542	$ 3,794,263	
Operating	694,040	731,724	697,768	647,834	713,737	
Total Sheriff	**$ 3,365,355**	**$ 3,770,304**	**$ 4,019,365**	**$ 3,849,376**	**$ 4,508,000**	**17%**

FY2022 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Public Safety - Continued						
Jail						
Salaries & Benefits	$ 1,624,840	$ 1,979,737	$ 2,137,200	$ 2,058,220	$ 2,496,911	
Operating	1,278,387	1,356,648	1,516,831	1,359,854	1,385,000	
Total Jail	**$ 2,903,227**	**$ 3,336,385**	**$ 3,654,030**	**$ 3,418,074**	**$ 3,881,911**	**14%**
Heat Unit						
Salaries & Benefits	$ 57,752	$ 62,813	$ 63,594	$ 60,493	$ 71,263	
Operating	68,265	15,072	9,684	38,700	38,700	
Total Heat Unit	**$ 126,016**	**$ 77,885**	**$ 73,278**	**$ 99,193**	**$ 109,963**	**11%**
Animal Control						
Salaries & Benefits	$ 232,918	$ 262,515	$ 323,736	$ 331,286	$ 361,759	
Operating	158,026	153,578	152,824	143,975	145,625	
Capital	26,894	-	-	-	-	
Total Animal Control	**$ 417,837**	**$ 416,093**	**$ 476,561**	**$ 475,261**	**$ 507,384**	**7%**
Coroner						
Salaries & Benefits	$ 10,921	$ 12,119	$ 14,518	$ 14,267	$ 14,577	
Operating	9,137	10,764	11,619	15,450	15,450	
Total Coroner	**$ 20,058**	**$ 22,882**	**$ 26,137**	**$ 29,717**	**$ 30,027**	**1%**
Fire Department						
Salaries & Benefits	$ 1,269,177	$ 1,658,303	$ 1,879,768	$ 1,826,591	$ 2,003,350	
Operating	236,412	312,562	251,468	257,971	270,026	
Total Fire Department	**$ 1,505,589**	**$ 1,970,865**	**$ 2,131,236**	**$ 2,084,562**	**$ 2,273,376**	**9%**
Emergency Management						
Salaries & Benefits	$ 92,405	$ 115,052	$ 101,191	$ 110,680	$ 119,271	
Operating	62,210	37,276	55,826	80,800	28,600	
Capital	131,350	-	-	-	-	
Total Emergency Management	**$ 285,965**	**$ 152,328**	**$ 157,017**	**$ 191,480**	**$ 147,871**	**-23%**
Emergency Medical Service						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	(136,229)	-	-	-	-	
Total Emergency Medical Service	**$ (136,229)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Total Public Safety	**$ 8,487,818**	**$ 9,746,742**	**$ 10,537,624**	**$ 10,147,663**	**$ 11,458,532**	**13%**

FY2022 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Recreation & Culture						
Recreation Department						
Salaries & Benefits	$ 468,974	$ 487,518	$ 475,184	$ 491,685	$ 520,145	
Operating	472,070	505,931	426,914	501,000	499,600	
Total Recreation Department	**$ 941,044**	**$ 993,450**	**$ 902,098**	**$ 992,685**	**$ 1,019,745**	**3%**
Independent Agencies	**$ 297,896**	**$ 311,121**	**$ 316,825**	**$ 316,825**	**$ 350,000**	**10%**
Total Recreation & Culture	**$ 1,238,940**	**$ 1,304,571**	**$ 1,218,923**	**$ 1,309,510**	**$ 1,369,745**	**5%**
Housing & Development						
Planning & Development						
Salaries & Benefits	$ 423,927	$ 452,238	$ 481,133	$ 457,991	$ 520,684	
Operating	45,703	46,856	46,279	53,195	52,898	
Total Planning & Development	**$ 469,630**	**$ 499,094**	**$ 527,413**	**$ 511,186**	**$ 573,582**	**12%**
Planning Commission						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	3,757	4,327	2,750	4,900	5,000	
Total Planning Commission	**$ 3,757**	**$ 4,327**	**$ 2,750**	**$ 4,900**	**$ 5,000**	**2%**
Extension Services						
Salaries & Benefits	$ 26,362	$ 26,901	$ 27,901	$ 27,690	$ 28,759	
Operating	80,777	93,486	86,427	93,759	90,664	
Total Extension Services	**$ 107,139**	**$ 120,387**	**$ 114,328**	**$ 121,449**	**$ 119,423**	**-2%**
Independent Agencies	**$ 12,832**	**$ 12,660**	**$ 12,660**	**$ 12,660**	**$ 12,660**	**0%**
Total Housing & Development	**$ 593,358**	**$ 636,468**	**$ 657,151**	**$ 650,195**	**$ 710,665**	**9%**
Health & Welfare						
Independent Agencies	**$ 306,960**	**$ 307,248**	**$ 311,325**	**$ 327,538**	**$ 333,538**	**2%**
Total General Fund	**$ 20,013,174**	**$ 21,862,429**	**$ 22,750,127**	**$ 23,286,389**	**$ 26,154,227**	**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:

FY2022 budget reflects an increase in Legal Services of $8,000, a decrease in Telephone of $8,000, an increase in Advertising of $500, an increase in Liability Insurance of $5,923, an increase in Contracted Services of $1,645, an increase in Internet of $3,000, an increase in Other Expenses of $5,300, and an increase in Fund Balance Forward of $238,733.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$48,662	$57,934	$58,113	$58,250	$60,000
Benefits	14,837	4,409	5,780	15,960	12,090
Operating Expenditures	713,614	790,938	757,780	758,883	1,013,984
Debt Service	206,504	320,000	-	392,113	392,113
Total Expenditures	$983,618	$1,173,281	$821,673	$1,225,206	$1,478,187

FY2022 Annual Budget
Governmental Funds - General Administration
Countywide - 110

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Employee Apprecation	$ 48,662	$ 57,934	$ 58,113	$ 58,250	$ 60,000	
Total Salaries	**48,662**	**57,934**	**58,113**	**58,250**	**60,000**	**3%**
Benefits						
FICA Contributions	3,799	4,409	4,460	4,460	4,590	
Other Employee Benefits	11,038	-	1,320	11,500	7,500	
Total Benefits	**14,837**	**4,409**	**5,780**	**15,960**	**12,090**	**176%**
Total Personal Services	**63,500**	**62,343**	**63,893**	**74,210**	**72,090**	**-3%**
Operating Expenditures						
Legal Services	139,898	169,715	136,706	142,000	150,000	
Telephone	37,941	38,559	25,305	38,000	30,000	
Advertising	13,500	13,500	13,500	13,500	14,000	
Liability Insurance	299,065	326,665	360,755	344,077	350,000	
Postage	(1,651)	1,887	2,117	-	-	
Audit Services	74,400	74,400	75,900	75,900	75,900	
Contracted Services	16,439	18,898	12,230	10,355	12,000	
Internet	13,853	13,783	12,996	14,500	17,500	
EAP	1,563	1,734	1,793	2,051	2,051	
Wellness Program	1,012	-	-	-	-	
Printer Charges	110,699	123,873	108,120	111,000	111,000	
Other Expenses	6,896	7,925	8,358	7,500	12,800	
Debt Service	206,504	320,000	-	392,113	392,113	
Fund Balance Forward	-	-	-	-	238,733	
Total Operating Expenditures	**920,118**	**1,110,938**	**757,780**	**1,150,996**	**1,406,097**	**22%**
Total Expenditures	**$ 983,618**	**$ 1,173,281**	**$ 821,673**	**$ 1,225,206**	**$ 1,478,187**	**21%**

GENERAL ADMINISTRATION

Department Budget Overview

BOARD OF COMMISSIONERS

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

FY20 Goal #1: Continue to investigate new ways to partner with municipalities to improve public safety initiatives and services to citizens overall.

FY20 Goal #2: Initiate projects approved on SPLOST VII Bond Referendum, including Emergency Services Base Station, Radio System Upgrade, and new Animal Control Shelter.

Budget Highlights:

FY2022 budget reflects an increase in Advertising of $1,500, a decrease in Travel Expense of $1,500, a decrease in Conference & Training of $1,000, an increase in Dues of $7,000, an increase in Contracted Services of $20,000, and an increase in Supplies of $1,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$61,060	$60,470	$56,396	$58,252	$54,645
Benefits	34,341	36,246	46,720	39,801	41,223
Operating Expenditures	125,637	119,428	113,024	113,500	140,500
Total Expenditures	$221,038	$216,144	$216,141	$211,553	$236,368

FY21 Completed Goals

FY21 Goal #1: Continue to prepare for SPLOST 2021 referendum in November 2020 and continue to improve public information initiatives.

FY21 Goal #2: Investigate new ways to partner with municipalities to improve public safety initiatives and services to citizens overall.

FY2022 Annual Budget
Governmental Funds - General Administration
Commissioners - 120

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 61,060	$ 60,470	$ 56,396	$ 58,252	$ 54,645	
Total Salaries	**61,060**	**60,470**	**56,396**	**58,252**	**54,645**	**-6%**
Benefits						
Group Insurance	24,492	25,821	37,354	30,591	31,318	
Social Security (FICA)	4,714	4,675	4,341	4,457	4,143	
Retirement Contribution	2,666	2,961	2,603	2,334	3,821	
Workers' Compensation	1,875	1,971	1,526	1,523	1,343	
Vision Insurance	130	162	195	195	130	
Dental Insurance	465	656	701	701	468	
Total Benefits	**34,341**	**36,246**	**46,720**	**39,801**	**41,223**	**4%**
Total Personal Services	**95,401**	**96,716**	**103,116**	**98,053**	**95,868**	**-2%**
Operating Expenditures						
Advertising	12,049	4,334	6,590	5,500	7,000	
Travel Expense	9,230	9,445	3,623	8,000	6,500	
Postage	4,612	3,534	3,543	3,500	3,500	
Conference & Training	4,155	6,900	2,679	11,000	10,000	
Dues	40,950	41,193	41,813	41,000	48,000	
Contracted Services	36,000	38,866	44,954	35,000	55,000	
Supplies	8,605	8,532	8,374	7,000	8,000	
Meetings With Meals	2,972	2,774	1,449	2,500	2,500	
Small Equipment Under $5,000	1,315	-	-	-	-	
Special Events	5,748	3,849	2,007	-	-	
Total Operating Expenditures	**125,637**	**119,428**	**113,024**	**113,500**	**140,500**	**24%**
Total Expenditures	**$ 221,038**	**$ 216,144**	**$ 216,141**	**$ 211,553**	**$ 236,368**	**12%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Part Time	5	5	5	5	5

GENERAL ADMINISTRATION

Department Budget Overview

COUNTY MANAGER

The Habersham County Manager is the chief administrative officer of the county and head of the administrative branch of county government. The manager is responsible to the Board of Commissioners for all county administrative affairs including hiring, discharging, and suspending county officers or employees who fall under the Board's jurisdiction; supervising all county officers and department heads appointed by the Board; ensuring all ordinances, resolutions, regulations and policies are executed and enforced; exercising control over all departments under the Board's jurisdiction; attending all Board meetings; and administering the construction and maintenance of all buildings, roads and bridges under the jurisdiction of Habersham County. The County Manager is also the budget officer and chief purchasing agent for Habersham County and is responsible for submitting an annual budget for consideration and adoption by the Board; ensuring the Board is fully advised as to the financial condition and needs of the County; establishing policies and procedures for the procurement of all required supplies and materials; and executing all purchase orders and contracts for sums less than $20,000.

Goal #1: Construction Projects: Initiate major building construction projects associated with SPLOST VII and Airport projects.

a) Radio System Replacement
b) Emergency Operations Headquarters
c) Animal Care & Control Shelter
d) New 10-Unit T-Hangar and Obstruction Removal at County Airport

Goal #2: Workforce Stabilization: Conduct a Wage & Benefit survey and implement recommendations with the goal to be to improve the County's efforts to recruit and retain a quality workforce and reduce employee turnover.

Budget Highlights: FY2022 budget an increase in Telephone of $300 and an increase in Supplies of $1,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$145,640	$154,143	$161,458	$204,273	$222,893
Benefits	47,106	54,153	52,590	59,562	65,631
Operating Expenditures	9,634	10,830	6,728	10,400	11,700
Total Expenditures	$202,380	$219,126	$220,777	$274,235	$300,224

FY21 Completed Goals

FY21 Goal #1: Leverage the resources of the County and City governments to provide improved services to the entire Community. The duties of the cities and county services could be better organized by combining services now provided by seven Cities and the County with a consolidated service approach. Combined planning, zoning, building inspection, and code enforcement would be a potential savings to the Cities and the County. The County currently provides building inspection services to Demorest and Mount Airy and serves as a backup to Cornelia's building staff. Fire Departments' automatic aid agreements are an effective means to allow the five current fire departments to support each other's emergency response efforts. Consideration could be given to merging Demorest Fire Services in the County Emergency Services Department.

FY21 Goal #2: Hire a Public Relations Officer, if approved by the Commissioners. Implement a new Public Information and Communications Strategy for Habersham County. This would keep the Commissioners, media, and public informed concerning the ongoing activities of the County Government. New website is kept up-to-date and accurate. Monthly reports and daily communications are provided to the Commission and media as needed.

FY2022 Annual Budget
Governmental Funds - General Administration
County Manager - 121

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 145,640	$ 154,143	$ 161,458	$ 204,273	$ 222,893	
Total Salaries	**145,640**	**154,143**	**161,458**	**204,273**	**222,893**	**27%**
Benefits						
Group Insurance	9,929	12,156	18,479	18,878	19,430	
Social Security (FICA)	11,143	11,787	12,292	15,627	17,052	
Retirement Contribution	24,762	28,778	20,509	23,201	27,652	
Workers' Compensation	774	864	708	960	899	
Vision Insurance	109	130	131	195	130	
Dental Insurance	389	437	471	701	468	
Total Benefits	**47,106**	**54,153**	**52,590**	**59,562**	**65,631**	**13%**
Total Personal Services	**192,746**	**208,296**	**214,048**	**263,835**	**288,524**	**23%**
Operating Expenditures						
Telephone	1,200	1,200	1,209	1,200	1,500	
Travel Expense	1,729	457	28	1,000	1,000	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	136	1,008	2,412	600	600	
Conference & Training	2,745	3,884	604	3,800	3,800	
Dues	1,153	1,219	1,235	1,300	1,300	
Gas/Oil	1,518	1,989	1,167	1,200	1,200	
Tires/Tubes	-	-	-	-	-	
Supplies	722	825	46	1,000	2,000	
Meetings With Meals	432	247	27	300	300	
Total Operating Expenditures	**9,634**	**10,830**	**6,728**	**10,400**	**11,700**	**55%**
Total Expenditures	**$ 202,380**	**$ 219,126**	**$ 220,777**	**$ 274,235**	**$ 300,224**	**24%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	2	2	3	3

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: Implement a SPLOST VII reconciliation process to keep departments abreast of changes in their department's totals by fiscal year and overall duration of SPLOST VII.

Goal #2: Preview current Purchasing Policies for areas that can be improved and processes that can be streamlined.

Budget Highlights:

FY2022 budget reflects an increase in Conference & Training of $250, an increase in Contracted Services of $245, an increase in Internet of $400, an increase in Supplies of $1,000, and an increase in Small Equipment Under $5,000 of $800.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$197,217	$213,280	$227,530	$213,071	$224,799
Benefits	60,531	63,715	81,984	70,630	77,844
Operating Expenditures	9,671	12,669	8,670	10,560	13,255
Total Expenditures	$267,420	$289,664	$318,184	$294,261	$315,898

FY21 Completed Goals

FY21 Goal #1: Utilize automated check processing capabilities for SPLOST 2021 financial transactions.

FY2022 Annual Budget
Governmental Funds - General Administration
Finance Department - 122

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 197,217	$ 213,280	$ 226,540	$ 213,071	$ 224,799	
Part Time Salaries	-	-	990	-	-	
Total Salaries	**197,217**	**213,280**	**227,530**	**213,071**	**224,799**	**6%**
Benefits						
Group Insurance	33,414	33,644	50,998	41,261	44,532	
Social Security (FICA)	14,373	15,549	16,540	16,300	17,198	
Retirement Contribution	10,372	12,189	12,297	10,873	14,240	
Workers' Compensation	1,183	1,199	1,005	1,001	912	
Vision Insurance	260	260	249	260	260	
Dental Insurance	929	875	896	935	702	
Total Benefits	**60,531**	**63,715**	**81,984**	**70,630**	**77,844**	**10%**
Total Personal Services	**257,748**	**276,995**	**309,515**	**283,701**	**302,643**	**7%**
Operating Expenditures						
Travel Expense	2,283	1,048	295	2,500	2,500	
Conference & Training	1,628	2,635	1,347	2,750	3,000	
Dues	405	355	405	455	455	
Contracted Services	765	765	1,655	1,355	1,600	
Internet	-	-	-	-	400	
Supplies	3,935	7,866	4,968	3,500	4,500	
Small Equipment Under $5,000	655	-	-	-	800	
Total Operating Expenditures	**9,671**	**12,669**	**8,670**	**10,560**	**13,255**	**26%**
Total Expenditures	**$ 267,420**	**$ 289,664**	**$ 318,184**	**$ 294,261**	**$ 315,898**	**7%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	4	4	4	4	4

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 Director ensures compliance with all employment federal, state, local, and county laws, ordinances, and regulations. The Director drives employment recruitment, retention, and retirement initiatives with planning, development, implementation, and communication of HR programs. Within the three major phases of employment are several programs operating within the county.

The Director manages the day-to-day activities of the Human Resources Department and advises the County Manager, Department Directors, Managers & Supervisors on all personnel matters.

The Human Resources Department leads efforts in recruitment, pre-screening, and applicant referrals; organizes and conducts onboarding activities; implements compensation and performance-based merit pay increases; and coordinates training and development programs. The Human Resources Department is also responsible for benefits and workers' compensation case management, safety and wellness program supervision, administration of DOT Drug & Alcohol Testing programs, and payroll administration. The Human Resources Department also manages the Human Resources Management Systems including all personnel records.

Goal #1: Implement all required initiatives to become eligible for the ACCG Employee Safety Grant Program to help fund the purchase of safety equipment or training before September 15, 2021.

Goal #2: Implement initiatives to become eligible for the 7.5% discount on our Workers' Compensation premiums and 5% discount for the Property and Liability premiums before September 15, 2021.

Budget Highlights:

FY2022 budget reflects an increase in Telephone of $530, a decrease in Postage of $200, an increase in Contracted Services of $5,500, a decrease in Pre-Employment Physicals of $2,000, and an increase in Supplies of $1,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$119,019	$135,279	$135,465	$151,752	$163,105
Benefits	31,288	37,761	38,570	40,624	51,381
Operating Expenditures	20,448	18,520	20,448	26,570	31,400
Total Expenditures	$170,755	$191,561	$194,484	$218,946	$245,886

FY21 Completed Goals

FY21 Goal #1: Ensure 100% of all non-public safety new hires attend New Employee Orientation.

FY21 Goal #2: Ensure 100% of all employees attend one annual mandated training course.

FY2021 Annual Budget
Governmental Funds - General Administration
Human Resources - 123

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 103,584	$ 134,865	$ 135,362	$ 151,752	$ 162,105	
Part Time Salaries	15,414	414	-	-	-	
Overtime	21	-	104	-	1,000	
Total Salaries	**119,019**	**135,279**	**135,465**	**151,752**	**163,105**	**7%**
Benefits						
Group Insurance	16,715	20,334	20,202	20,775	26,949	
Social Security (FICA)	8,876	10,108	10,183	11,609	12,402	
Retirement Contribution	4,437	5,821	6,928	6,631	10,478	
Workers' Compensation	667	735	586	713	655	
Vision Insurance	130	175	146	195	195	
Dental Insurance	465	589	525	701	702	
Total Benefits	**31,288**	**37,761**	**38,570**	**40,624**	**51,381**	**26%**
Total Personal Services	**150,307**	**173,040**	**174,036**	**192,376**	**214,486**	**11%**
Operating Expenditures						
Telephone	720	720	865	720	1,250	
Advertising	1,150	104	648	1,000	1,000	
Travel Expense	840	1,459	452	1,500	1,500	
Postage	200	280	304	500	300	
Conference & Training	425	1,467	1,055	3,500	3,500	
Dues	225	907	504	1,000	1,000	
Contracted Services	-	-	1,116	2,500	8,000	
Drug Testing	5,924	5,984	5,334	5,000	5,000	
Pre-Employment Physicals	7,574	3,214	4,331	5,000	3,000	
ACA Act	1,806	2,142	3,349	2,250	2,250	
Supplies	1,585	2,144	1,991	2,500	3,500	
Meetings With Meals	-	100	140	100	100	
Small Equipment under $5,000	-	-	360	1,000	1,000	
Total Operating Expenditures	**20,448**	**18,520**	**20,448**	**26,570**	**31,400**	**18%**
Total Expenditures	**$ 170,755**	**$ 191,561**	**$ 194,484**	**$ 218,946**	**$ 245,886**	**12%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	3	3	3	3
Part Time	1	-	-	-	-

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 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: Implement all required initiatives to become eligible for the ACCG Employee Safety Grant Program to help fund the purchase of safety equipment or training before September 15, 2021.

Goal #2: Implement initiatives to become eligible for the 7.5% discount on our Workers' Compensation premiums and 5% discount for the Property and Liability premiums before September 15, 2021

Budget Highlights:

FY2022 budget reflects no operational changes.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	430	257	411	2,300	2,300
Total Expenditures	$430	$257	$411	$2,300	$2,300

FY21 Completed Goals

FY21 Goal #1: Coordinate quarterly Safety and Wellbeing Committee meetings.

FY21 Goal #2: Implement initiatives to become eligible for the 7.5% discount on our Workers' Compensation premiums.

FY2022 Annual Budget
Governmental Funds - General Administration
Safety - 154

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Operating Expenditures						
Travel Expense	$ 112	$ -	$ -	$ 500	$ 500	
Supplies	218	257	411	1,800	1,800	
Special Events	100	-	-	-	-	
Total Operating Expenditures	**430**	**257**	**411**	**2,300**	**2,300**	**0%**
Total Expenditures	**$ 430**	**$ 257**	**$ 411**	**$ 2,300**	**$ 2,300**	**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 of Commissioners, and the Habersham County Board of Education.

Budget Highlights:

FY2022 budget reflects no operating changes.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$252,277	$252,043	$262,733	$271,860	$282,667
Benefits	74,155	57,484	71,774	73,565	78,155
Operating Expenditures	58,608	71,069	65,959	70,560	70,560
Total Expenditures	$385,040	$380,596	$400,466	$415,985	$431,382

FY2022 Annual Budget
Governmental Funds - General Administration
Tax Commissioner - 125

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 250,319	$ 238,756	$ 254,578	$ 271,860	$ 270,343	
Part Time Salaries	1,958	13,288	8,156	-	12,324	
Total Salaries	**252,277**	**252,043**	**262,733**	**271,860**	**282,667**	**3%**
Benefits						
Group Insurance	36,031	31,171	45,028	37,586	33,814	
Retirement Contribution	14,487	14,283	13,784	12,112	19,450	
Social Security (FICA)	19,347	9,200	10,089	20,796	21,624	
Workers' Compensation	2,523	1,422	1,167	1,278	1,175	
Vision Insurance	386	322	371	390	455	
Dental Insurance	1,381	1,085	1,335	1,403	1,637	
Total Benefits	**74,155**	**57,484**	**71,774**	**73,565**	**78,155**	**2%**
Total Personal Services	**326,432**	**309,527**	**334,507**	**345,425**	**360,822**	**3%**
Operating Expenditures						
Telephone	360	360	360	360	360	
Travel Expense	1,351	1,200	1,112	2,500	2,500	
Postage	20,957	32,452	25,032	26,000	26,000	
Conference & Training	1,494	1,078	400	2,500	2,500	
Dues	994	1,000	1,392	1,200	1,200	
Contracted Services	29,486	28,979	30,522	33,500	33,500	
Supplies	3,967	6,000	7,141	4,500	4,500	
Total Operating Expenditures	**58,608**	**71,069**	**65,959**	**70,560**	**70,560**	**7%**
Total Expenditures	**$ 385,040**	**$ 380,596**	**$ 400,466**	**$ 415,985**	**$ 431,382**	**4%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	7	7	6	6	6
Part Time	-	-	2	2	2

GENERAL ADMINISTRATION

Department Budget Overview

TAX ASSESSORS

The Tax Assessors 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, construction costs, rent rates, incomes, expenses and personal property assets in order to appraise property values each year.

Goal #1: Provide a current digest reflecting changes in prior year and appraise property at 40% of fair market value insuring that the ratio study does not fall below 38%. The Tax Assessors office strives to complete this by May 15th.

Goal #2: Ensure all appraisers receive necessary training to obtain a higher certification level if the appraiser desires.

Budget Highlights:

FY2022 budget reflects an increase in Postage of $200, an increase in Conferences & Training of $400, an increase in Dues of $40, an increase in Contracted Services of $24,163, a decrease in Supplies of $500, and a decrease in Small Equipment Under $5,000 of $1,500.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$353,300	$380,760	$403,181	$400,667	$424,044
Benefits	110,787	121,442	168,661	142,746	181,238
Operating Expenditures	73,842	77,670	86,344	79,100	101,903
Total Expenditures	$537,929	$579,873	$658,186	$622,513	$707,185

FY21 Completed Goals

FY21 Goal #1: Provide a current digest reflecting changes in prior year and appraise property at 40% of fair market value insuring that the ratio study does not fall below 38%. The Tax Assessors office strives to complete this by May 15th.

FY21 Goal #2: Ensure all appraisers receive necessary training to obtain a higher certification level if the appraiser desires.

FY2021 Annual Budget
Governmental Funds - General Administration
Tax Assessors - 126

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 340,805	$ 367,990	$ 389,658	$ 386,197	$ 409,574	
Part Time Salaries	12,495	12,770	13,523	14,470	14,470	
Total Salaries	**353,300**	**380,760**	**403,181**	**400,667**	**424,044**	**6%**
Benefits						
Group Insurance	63,002	68,256	114,677	87,587	114,139	
Retirement Contribution	15,703	17,695	17,411	16,376	26,173	
Social Security (FICA)	25,543	27,418	28,990	30,538	32,327	
Workers' Compensation	4,160	5,666	4,873	5,556	5,909	
Vision Insurance	520	551	589	584	585	
Dental Insurance	1,858	1,856	2,121	2,105	2,105	
Total Benefits	**110,787**	**121,442**	**168,661**	**142,746**	**181,238**	**27%**
Total Personal Services	**464,087**	**502,203**	**571,842**	**543,413**	**605,282**	**11%**
Operating Expenditures						
Advertising	-	90	-	-	-	
Travel	3,525	2,655	2,375	5,000	5,000	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	121	372	350	1,000	1,000	
Postage	1,367	1,391	1,127	1,000	1,200	
Conference & Training	2,410	2,171	1,025	2,200	2,600	
Dues	360	400	400	400	440	
Contracted Services	62,540	66,078	74,812	61,500	85,663	
Lease Payment	83	-	-	-	-	
Gas/Oil	1,054	858	991	1,500	1,500	
Tires/Tubes	-	976	-	500	500	
Supplies	2,382	2,619	2,267	3,000	2,500	
Small Equipment under $5,000	-	59	2,996	3,000	1,500	
Total Operating Expenditures	**73,842**	**77,670**	**86,344**	**79,100**	**101,903**	**29%**
Total Expenditures	**$ 537,929**	**$ 579,873**	**$ 658,186**	**$ 622,513**	**$ 707,185**	**14%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	9	9	9	9	9
Part Time	5	5	5	5	5

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.

Budget Highlights:

FY2022 budget reflects an increase in Advertising of $100, an increase in Postage of $250, an increase in Conference & Training of $400, and an increase in Supplies of $150.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	1,903	1,109	2,698	2,000	2,900
Total Expenditures	$1,903	$1,109	$2,698	$2,000	$2,900

FY2022 Annual Budget
Governmental Funds - General Administration
Board of Equalization - 127

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Operating Expenditures						
Advertising	$ -	$ -	$ -	$ -	$ 100	
Travel Expense	658	65	1,215	350	350	
Per Diem	1,045	550	1,375	1,650	1,650	
Postage	5	194	9	-	250	
Conference & Training	195	300	100	-	400	
Supplies	-	-	-	-	150	
Total Operating Expenditures	**1,903**	**1,109**	**2,698**	**2,000**	**2,900**	**45%**
Total Expenditures	**$ 1,903**	**$ 1,109**	**$ 2,698**	**$ 2,000**	**$ 2,900**	**45%**

GENERAL ADMINISTRATION

Department Budget Overview

COUNTY CLERK

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

Goal #1: Continue to focus on properly organizing, scanning, and inventorying past Board of Commissioner meeting documents under the Records Management Program.

Goal #2: Assist with implementation of new records management software and open records software if approved in FY22 budget.

Budget Highlights:

FY2022 budget reflects an increase in $Postage of $250.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$50,016	$53,559	$56,192	$56,350	$58,929
Benefits	12,855	13,910	17,284	14,937	18,292
Operating Expenditures	3,710	2,589	1,496	3,220	3,470
Total Expenditures	$66,582	$70,058	$74,971	$74,507	$80,691

FY21 Completed Goals

FY21 Goal #2: Continue implementation of records inventory and management program. Specifically focusing on properly organizing, scanning, and inventorying past Board of Commissioner meeting documents.

FY2022 Annual Budget
Governmental Funds - General Administration
County Clerk - 130

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 50,016	$ 53,559	$ 56,192	$ 56,350	$ 58,929	
Total Salaries	**50,016**	**53,559**	**56,192**	**56,350**	**58,929**	**5%**
Benefits						
Group Insurance	5,807	6,039	9,258	7,230	8,965	
Retirement Contribution	2,628	3,199	3,284	2,832	4,282	
Social Security (FICA)	3,818	4,087	4,196	4,311	4,508	
Workers' Compensation	305	301	245	265	238	
Vision Insurance	65	65	66	65	65	
Dental Insurance	232	219	236	234	234	
Total Benefits	**12,855**	**13,910**	**17,284**	**14,937**	**18,292**	**22%**
Total Personal Services	**62,872**	**67,469**	**73,476**	**71,287**	**77,221**	**8%**
Operating Expenditures						
Travel Expense	1,499	994	657	1,000	1,000	
Postage	2	-	8	-	250	
Conference & Training	2,110	1,525	790	2,000	2,000	
Dues	50	40	40	70	70	
Supplies	50	30	-	150	150	
Total Operating Expenditures	**3,710**	**2,589**	**1,496**	**3,220**	**3,470**	**8%**
Total Expenditures	**$ 66,582**	**$ 70,058**	**$ 74,971**	**$ 74,507**	**$ 80,691**	**8%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	1	1	1	1	1

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 two representatives, and the Democratic Party appoints two 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: Change the job title of full-time position from Election's Assistant to Assistant Election Supervisor and change pay scale to Grade 15A ($17.53/hr). Hire for this position by August 2, 2021.

Goal #2: Enlarge the GEMS/EMS server room where we upload Election Project & create L&A testing, upload election results, recounts, etc. Also, add a counter at the front of the office to keep the public at a distance and not in our space. This was recommended by the Department of Homeland Security in 2019. Elections would like to have this achieved by January 2022.

Budget Highlights:

Approved a reclassification of Elections Assistant to Assistant Elections Supervisor. FY2022 budget reflects an increase in Travel Expenses of $1,000, an increase in Per Diem of $1,000, an increase in Conference & Training of $2,000, an increase in Dues of $135, an increase in Contracted Services of $26,469, an increase in Lease Payment of $4,800, an increase in Utilities of $1,200, a decrease in Supplies of $5,000, and a decrease in Small Equipment Under $5,000 of $500.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$76,598	$83,686	$89,239	$106,085	$121,464
Benefits	22,033	23,660	29,355	27,134	37,184
Operating Expenditures	40,477	74,825	87,920	99,500	130,604
Total Expenditures	$139,108	$182,171	$206,514	$232,719	$289,252

FY21 Completed Goals

FY21 Goal #1: Acquire (purchase, lease, etc) a secure storage facility to house new voting machines and equipment by August 2020.

FY21 Goal #2: Increase poll worker pay rates by November 2020 General Election.

FY2022 Annual Budget
Governmental Funds - General Administration
Elections & Registration - 145

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY21	% of Change
Salaries						
Regular Salaries	$ 75,746	$ 80,423	$ 81,018	$ 83,179	$ 98,458	
Part Time Salaries	-	-	4,934	19,406	19,506	
Overtime	852	3,263	3,287	3,500	3,500	
Total Salaries	**76,598**	**83,686**	**89,239**	**106,085**	**121,464**	**14%**
Benefits						
Group Insurance	11,647	12,004	17,365	14,375	17,933	
Retirement Contribution	3,561	4,301	4,274	3,831	5,397	
Social Security (FICA)	5,770	6,316	6,760	7,849	12,849	
Workers' Compensation	460	472	388	482	407	
Vision Insurance	130	130	123	130	130	
Dental Insurance	464	438	444	467	468	
Total Benefits	**22,033**	**23,660**	**29,355**	**27,134**	**37,184**	**37%**
Total Personal Services	**98,631**	**107,346**	**118,594**	**133,219**	**158,648**	**19%**
Operating Expenditures						
Poll Workers	13,598	42,405	38,034	50,000	50,000	
Advertising	6,304	7,412	7,240	8,000	8,000	
Travel Expense	960	97	2,444	1,000	2,000	
Per Diem	1,540	4,455	5,500	5,000	6,000	
Postage	3,579	5,606	4,403	6,000	6,000	
Conference & Training	420	-	490	1,000	3,000	
Dues	65	-	90	-	135	
Contracted Services	-	-	390	3,000	29,469	
Lease Payment	5,205	3,000	-	3,000	7,800	
Utilities	-	-	-	-	1,200	
Supplies	7,806	11,850	26,947	20,000	15,000	
Small Equipment Under $5,000	1,000	-	2,381	2,500	2,000	
Total Operating Expenditures	**40,477**	**74,825**	**87,920**	**99,500**	**130,604**	**31%**
Total Expenditures	**$ 139,108**	**$ 182,171**	**$ 206,514**	**$ 232,719**	**$ 289,252**	**24%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	2	2	2	2
Part Time	-	-	-	1	1

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: Create an accurate spare parts and inventory log in FY2022.

Goal #2: Increase electronic work order request and fulfillment processes by 10% in FY2022.

Budget Highlights:

FY2022 budget reflects an increase in Vehicle Parts/Repair/Maintenance of $5,300, an increase in Non-Vehicle Parts/Repair/Maintenance of $2,014, a decrease in Contracted Services of $6,382, a decrease in Waste Disposal of $1,132, a decrease in Utilities of $11,237, a decrease in Gas/Oil of $840, and an increase in Supplies of $2,300.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$297,242	$320,425	$353,434	$345,642	$383,746
Benefits	117,417	124,705	159,222	138,208	180,323
Operating Expenditures	449,409	449,601	362,920	419,782	391,805
Total Expenditures	$864,069	$894,731	$875,576	$903,632	$955,874

FY21 Completed Goals

FY21 Goal #1: Continue to maintain and update Habersham County facilities through energy efficient practices to reduce utilities expenditures by 5% in FY21.

FY21 Goal #2: Increase efficiency and equipment life by improving preventative maintenance schedules by 10% for FY21.

FY2022 Annual Budget
Governmental Funds - General Administration
Facilities Management - 155

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 295,541	$ 314,910	$ 346,848	$ 336,690	$ 374,794	
Overtime	1,701	5,515	6,586	8,952	8,952	
Total Salaries	**297,242**	**320,425**	**353,434**	**345,642**	**383,746**	**11%**
Benefits						
Group Insurance	71,294	72,349	104,236	81,488	111,446	
Retirement Contribution	11,759	13,776	13,773	13,271	21,923	
Social Security (FICA)	21,269	23,248	25,859	26,442	29,357	
Workers' Compensation	10,409	12,872	12,652	14,318	14,609	
Vision Insurance	588	563	588	585	650	
Dental Insurance	2,099	1,897	2,115	2,104	2,338	
Total Benefits	**117,417**	**124,705**	**159,222**	**138,208**	**180,323**	**30%**
Total Personal Services	**414,660**	**445,130**	**512,656**	**483,850**	**564,069**	**17%**
Operating Expenditures						
Telephone	2,353	4,226	5,303	5,238	5,238	
Advertising	220	-	-	100	100	
Parts/Repair/Maint	-	-	-	-	-	
Equipment Rental	-	-	-	500	500	
Vehicle Parts/Repair/Maint	2,270	2,267	7,768	2,500	7,800	
Non Vehicle Parts/Repair/Maint	64,748	79,937	65,460	67,161	69,175	
Contracted Services	96,642	105,274	85,168	105,859	99,477	
Internet	-	-	1,955	18,000	-	
Rent HEMC Annex	51,329	39,638	-	-	-	
Waste Disposal	6,206	4,535	3,466	3,932	2,800	
Uniforms	4,426	2,496	2,737	2,700	2,700	
Utilities	193,919	177,570	152,917	175,392	164,155	
Gas/Oil	6,559	6,275	6,318	8,400	7,560	
Tires/Tubes	892	811	1,241	2,000	2,000	
Supplies	18,719	24,534	26,947	23,000	25,300	
Small Equipment Under $5,000	1,127	2,036	3,640	5,000	5,000	
Total Operating Expenditures	**449,409**	**449,601**	**362,920**	**419,782**	**391,805**	**-7%**
Total Expenditures	**$ 864,069**	**$ 894,731**	**$ 875,576**	**$ 903,632**	**$ 955,874**	**6%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	10	11	11	11	11

GENERAL ADMINISTRATION

Department Budget Overview

INFORMATION TECHNOLOGY

The Information Technology (IT) Department provides the backbone for the services that county departments offer to the public, state and federal government agencies, and to each other. The department's core objectives include providing the most current hardware, software, and telecommunications available, as well as support in maintaining, troubleshooting, and utilizing the technology. Additionally, the department creates long-range plans for expansion and improvement of the network and works with other offices in implementing future services mandated by local, state, or federal law.

Goal #1: To further improve the security posture of Habersham County by deploying machine learning technology and expert analysis for improved threat hunting and detection, deeper investigation of alerts, and targeted actions to eliminate threats with speed and precision.

Goal #2: To implement an Enterprise Content Management System for HR, Finance, and the County Clerk. Software includes enterprise content management, business process automation, workflow, records management, document imaging and webform software. Our current document management system is end of life and the partner is retiring the software. If approved, this project will need to be implemented ASAP so we do not have any gaps in software support coverage.

Budget Highlights:

Approved a new Full Time Information Technology Support Specialist. FY2022 Budget reflects a decrease in Telephone of $10, an increase in Contracted Services of $24,360, an increase in Financial Software of $1,962, and an increase in Small Equipment Under $5,000 of $24,962.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$114,586	$145,476	$168,908	$166,435	$214,490
Benefits	31,309	30,548	65,619	56,495	74,207
Operating Expenditures	120,772	164,932	180,046	230,094	281,368
Total Expenditures	$266,667	$340,956	$414,573	$453,024	$570,065

FY21 Completed Goals

FY21 Goal #1: Develop an information technology disaster recovery and business continuity plan. Priorities and recovery time objectives for information technology will be developed during the business impact analysis. Technology recovery strategies will be developed to restore hardware, applications, and data in time to meet the needs of the business recovery. These plans will be developed and tested prior to June 30, 2021.

FY2022 Annual Budget
Governmental Funds - General Administration
Information Technology - 160

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 114,525	$ 145,476	$ 168,825	$ 166,435	$ 214,490	
Overtime	61	-	83	-	-	
Total Salaries	**114,586**	**145,476**	**168,908**	**166,435**	**214,490**	**29%**
Benefits						
Group Insurance	16,755	12,599	43,810	34,174	43,492	
Retirement Contribution	5,010	5,862	8,166	7,910	12,695	
Social Security (FICA)	8,260	10,594	12,001	12,732	16,408	
Workers' Compensation	689	800	738	782	715	
Vision Insurance	130	159	197	195	195	
Dental Insurance	464	535	707	702	702	
Total Benefits	**31,309**	**30,548**	**65,619**	**56,495**	**74,207**	**31%**
Total Personal Services	**145,895**	**176,023**	**234,527**	**222,930**	**288,697**	**30%**
Operating Expenditures						
Telephone	720	720	603	1,677	1,667	
Travel Expense	2,278	1,914	1,908	3,000	3,000	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	20	123	1,948	750	750	
Conference & Training	775	800	850	1,400	1,400	
Dues/Subscriptions	200	200	200	450	450	
Non Vehicle Parts/Repair/Maint	3,080	3,970	4,392	5,000	5,000	
Contracted Services	72,532	97,496	116,167	157,416	181,776	
Financial Software	26,806	28,584	29,669	25,948	27,910	
Gas/Oil	25	451	655	1,500	1,500	
Tires	-	-	259	270	270	
Supplies	52	148	262	300	300	
Small Equipment Under $5,000	14,284	30,526	23,133	32,383	57,345	
Total Operating Expenditures	**120,772**	**164,932**	**180,046**	**230,094**	**281,368**	**22%**
Total Expenditures	**$ 266,667**	**$ 340,956**	**$ 414,573**	**$ 453,024**	**$ 570,065**	**26%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	3	3	3	4

PUBLIC WORKS

Department Budget Overview

FLEET MAINTENANCE

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

Goal #1: Continue to look for ways to refurbish equipment to save the County money. It can be less expensive to maintain older equipment than to buy new equipment.

Goal #2: To build a welding trailer. This trailer will have a welder and all equipment necessary to weld and fabricate. A trailer will be of more convenience to perform on the spot welding and fabrication repairs. This will also be beneficial for many needs of the County for multiple years.

Budget Highlight:

FY2022 budget reflects a decrease in Vehicle Parts/Repair/Maintenance of $4,500 and an increase in Internet of $500.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$213,481	$229,089	$230,867	$237,044	$256,867
Benefits	50,708	55,096	66,187	68,634	75,383
Operating Expenditures	321,457	350,673	260,585	309,200	304,200
Total Expenditures	$585,647	$634,859	$557,638	$614,878	$636,450

FY21 Completed Goals

FY21 Goal #1: Setup fuel master to include mileage for all county vehicles and equipment to better tack services, mileage, and fuel usage.

FY21 Goal #2: Keep on top of finding the best equipment for the best price for the County.

FY2022 Annual Budget
Governmental Funds - Public Works
Fleet Maintenance - 460

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 208,969	$ 227,560	$ 223,533	$ 232,544	$ 246,867	
Overtime	4,513	1,529	7,334	4,500	10,000	
Total Salaries	**213,481**	**229,089**	**230,867**	**237,044**	**256,867**	**8%**
Benefits						
Group Insurance	19,289	21,260	32,992	34,821	35,099	
Retirement Contribution	9,776	11,280	10,898	9,981	15,326	
Social Security (FICA)	16,187	17,387	17,606	18,067	19,651	
Workers' Compensation	4,656	4,296	3,600	4,271	4,112	
Vision Insurance	175	200	236	325	260	
Dental Insurance	625	673	854	1,169	935	
Total Benefits	**50,708**	**55,096**	**66,187**	**68,634**	**75,383**	**10%**
Total Personal Services	**264,189**	**284,185**	**297,053**	**305,678**	**332,250**	**9%**
Operating Expenditures						
Telephone	360	360	596	860	860	
Advertising	-	40	95	40	40	
Travel Expense	108	21	95	700	700	
Vehicle Parts/Repair/Maint	85,804	91,199	61,112	83,000	77,500	
Conference & Training	-	-	150	900	900	
Non Vehicle Parts/Repair/Maint	1,268	30	772	1,500	1,500	
Contracted Services	2,858	2,288	2,898	2,900	2,900	
Internet	-	-	-	-	500	
Waste Disposal	-	1,248	1,248	1,100	1,100	
Uniforms	3,037	1,580	874	2,700	2,700	
Utilities	12,166	13,137	11,867	10,000	10,000	
Gas/Oil	3,532	4,044	2,081	5,000	5,000	
Tires/Tubes	-	330	460	1,500	1,500	
Supplies	1,493	1,394	1,926	2,000	2,000	
Small Equipment Under $5,000	8,187	10,419	8,116	12,000	12,000	
Gas Station	202,644	224,582	168,295	185,000	185,000	
Total Operating Expenditures	**321,457**	**350,673**	**260,585**	**309,200**	**304,200**	**-2%**
Total Expenditures	**$ 585,647**	**$ 634,859**	**$ 557,638**	**$ 614,878**	**$ 636,450**	**4%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	6	6	6	6	6

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: Begin process of upgrading street name signs concurrent with FHWA standards. The project will be completed in five phases. Phase 2 to be completed by July 2022.

Goal #2: Implement asset management program to improve operations and service delivery. Program to be in place and training by June 2022.

Budget Highlights:

FY2022 budget reflects an increase in Telephone of $5,000, a decrease in Vehicle Parts/Repair/Maintenance of $5,000, an increase in Dues of $878, an increase in Contracted Services of $6,525, an increase in Waste Disposal of $20,000, an increase in Uniforms of $500, an increase in Materials of $2,000, a decrease in Gas/Oil of $250, a decrease in Supplies of $500, and an increase in Signage Equipment & Maintenance of $5,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$766,306	$705,882	$809,802	$857,057	$982,420
Benefits	295,852	268,897	379,300	335,244	367,557
Operating Expenditures	345,259	357,938	385,136	453,118	445,771
Total Expenditures	$1,407,417	$1,332,717	$1,574,238	$1,615,419	$1,795,748

FY21 Completed Goals

FY21 Goal #1: Begin process of upgrading street name signs concurrent with FHWA standards. The project will be completed in five phases. Phase I to be completed by July 2021.

FY21 Goal #2: Draft right-of-way acquisition policy for BOC consideration by the end of July 2021.

FY2022 Annual Budget
Governmental Funds - Public Works
Roads & Bridges - 475

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 731,493	$ 691,146	$ 791,310	$ 827,057	$ 942,420	
Part Time Salaries	464	-	-	-	-	
Overtime	34,348	14,735	18,492	30,000	40,000	
Total Salaries	**766,306**	**705,882**	**809,802**	**857,057**	**982,420**	**15%**
Benefits						
Group Insurance	133,605	112,332	223,226	165,490	176,837	
Retirement Contribution	44,806	49,753	46,920	42,147	66,485	
Social Security (FICA)	55,020	50,953	57,716	64,912	74,501	
Workers' Compensation	57,292	51,354	45,856	55,822	43,692	
Vision Insurance	1,191	1,065	1,242	1,495	1,365	
Dental Insurance	3,938	3,440	4,341	5,378	4,677	
Total Benefits	**295,852**	**268,897**	**379,300**	**335,244**	**367,557**	**10%**
Total Personal Services	**1,062,157**	**974,779**	**1,189,102**	**1,192,301**	**1,349,977**	**13%**
Operating Expenditures						
Telephone	3,995	3,985	4,202	5,000	10,000	
Advertising	20	1,005	1,307	1,200	1,200	
Travel Expense	199	957	793	1,000	1,000	
Paving Maint	-	-	-	-	-	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	106,463	113,763	146,152	115,000	100,000	
Postage	103	12	-	50	50	
Dues	-	-	202	202	1,080	
Conference & Training	1,422	4,237	2,196	5,000	5,000	
Non Vehicle Parts/Repair/Maint	1,155	506	1,213	1,500	1,500	
Contracted Services	83,997	80,021	80,814	139,416	145,941	
Waste Disposal	728	-	-	-	20,000	
Uniforms	9,953	8,854	7,572	10,000	10,500	
Materials	9,959	8,124	7,868	10,000	12,000	
Utilities	14,320	13,996	14,307	14,000	14,000	
Gas/Oil	73,136	92,171	74,859	84,250	84,000	
Tires/Tubes	21,749	18,502	17,400	18,000	18,000	
Supplies	10,012	6,336	9,385	10,500	9,500	
Small Equipment Under $5,000	4,209	2,825	2,281	3,000	7,000	
Signage Equipment & Maint	3,839	2,641	7,587	5,000	5,000	
LMIG Projects	-	-	7,000	-	-	
Total Operating Expenditures	**345,259**	**357,938**	**385,136**	**423,118**	**445,771**	**5%**
Total Expenditures	**$ 1,407,416**	**$ 1,332,717**	**$ 1,574,238**	**$ 1,615,419**	**$ 1,795,748**	**11%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	25	26	26	26	26

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, death 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: Probate Court will begin scanning Marriage Licenses and all aspects of Gun Permits into their court system program, My Court Manager.

Goal #2: Implement a safer filing system for Wills and Minute books. The current system is unsafe.

Budget Highlights:

Approved a reclassification of Part Time Deputy Clerk to Full Time Deputy Clerk. FY2022 budget reflects a decrease in Court Appointed Attorney of $200 and an increase in Supplies of $1,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$136,087	$154,786	$159,107	$167,614	$167,836
Benefits	45,349	42,943	55,618	48,353	55,042
Operating Expenditures	15,094	17,079	16,524	16,550	17,350
Total Expenditures	$196,531	$214,809	$231,249	$232,517	$240,228

FY21 Completed Goals

FY21 Goal #1: Develop a better filing system with additional space for our rapidly growing caseload for estates and guardianships.

FY2022 Annual Budget
Governmental Funds - Judicial System
Probate Court - 230

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 136,087	$ 140,785	$ 144,333	$ 149,518	$ 167,836	
Part Time Salaries	-	14,001	14,774	18,096	-	
Total Salaries	**136,087**	**154,786**	**159,107**	**167,614**	**167,836**	**0%**
Benefits						
Group Insurance	27,522	22,825	35,553	27,821	30,544	
Retirement Contribution	6,370	7,054	6,793	6,237	9,874	
Social Security (FICA)	9,741	11,351	11,673	12,619	13,467	
Workers' Compensation	825	863	699	780	559	
Vision Insurance	195	195	196	195	130	
Dental Insurance	697	656	705	701	468	
Total Benefits	**45,349**	**42,943**	**55,618**	**48,353**	**55,042**	**14%**
Total Personal Services	**181,437**	**197,729**	**214,725**	**215,967**	**222,878**	**3%**
Operating Expenditures						
Travel Expense	1,983	3,241	551	1,500	1,500	
Court Appointed Attorney	399	685	3,697	1,700	1,500	
Postage	2,037	2,571	2,795	3,000	3,000	
Conference & Training	500	-	-	1,000	1,000	
Dues	710	610	1,260	1,000	1,000	
Contracted Services	3,168	2,972	3,387	3,350	3,350	
Supplies	6,297	7,000	4,834	5,000	6,000	
Total Operating Expenditures	**15,094**	**17,079**	**16,524**	**16,550**	**17,350**	**5%**
Total Expenditures	**$ 196,531**	**$ 214,809**	**$ 231,249**	**$ 232,517**	**$ 240,228**	**3%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	3	3	3	3	4
Part Time	-	-	1	1	-

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 most efficient and cost-effective way improving services provided by the court while continuing to utilize grants, free training, and materials provided by the State of Georgia.

Goal #2: Continue the in-person and virtual hearings after the COVID-19 Pandemic Judicial Emergency is lifted. Also, hopefully the Clerk's Authority and higher courts will continue to accept PDF and electronic signature correspondence with and from this court.

Budget Highlights:

FY2022 budget reflects no operational change.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$129,149	$130,427	$132,381	$133,036	$139,202
Benefits	29,819	30,283	39,449	34,008	41,515
Operating Expenditures	6,334	4,496	4,592	14,450	14,450
Total Expenditures	$165,302	$165,207	$176,422	$181,494	$195,167

FY21 Completed Goals

FY21 Goal #1: Continue to utilize technology in the most efficient and cost-effective way improving services provided by the court while continuing to utilize grants, free training, and materials provided by the State of Georgia, the Institute of Continuing Judicial Education, the Council of Magistrate Court Judges, and other resources as we become aware while working closely with all of our stakeholders pursuant to the laws of Georgia and our Habersham County Code.

FY21 Goal #2: Continue to alleviate burdens on the higher courts by resolving issues at the Magistrate level, pursuant to the law, while applying the standard of administering substantial justice.

FY2022 Annual Budget
Governmental Funds - Judicial System
Magistrate Court - 231

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 129,149	$ 130,427	$ 132,381	$ 133,036	$ 139,202	
Total Salaries	**129,149**	**130,427**	**132,381**	**133,036**	**139,202**	**5%**
Benefits						
Group Insurance	15,939	16,029	25,175	19,867	25,507	
Retirement Contribution	2,903	3,306	3,223	2,741	4,121	
Social Security (FICA)	9,589	9,628	9,861	10,177	10,649	
Workers' Compensation	793	753	592	625	640	
Vision Insurance	130	130	130	130	130	
Dental Insurance	465	437	468	468	468	
Total Benefits	**29,819**	**30,283**	**39,449**	**34,008**	**41,515**	**22%**
Total Personal Services	**158,968**	**160,711**	**171,830**	**167,044**	**180,717**	**8%**
Operating Expenditures						
Telephone	1,920	1,920	1,920	1,920	1,920	
Travel Expense	1,137	61	96	3,000	3,000	
Court Appointed Attorney	835	460	-	4,000	4,000	
Postage	2	1	-	100	100	
Conference & Training	-	-	-	1,000	1,000	
Dues	830	830	830	830	830	
Interpreter	548	300	-	2,000	2,000	
Supplies	925	466	722	1,000	1,000	
Small Equipment Under $5,000	137	457	1,024	600	600	
Total Operating Expenditures	**6,334**	**4,496**	**4,592**	**14,450**	**14,450**	**0%**
Total Expenditures	**$ 165,302**	**$ 165,207**	**$ 176,422**	**$ 181,494**	**$ 195,167**	**8%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	2	2	2	2
Part Time	-	-	-	-	-

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: To begin archiving court documents that cannot be destroyed by utilizing an Archive Shelving System, as budget may allow. This project is estimated to take 12 to 18 months of work to complete, as time may allow.

Goal #2: To implement customer service training through in-person conferences or online webinars.

Budget Highlights:

FY2022 budget reflects no operational change.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$451,080	$469,984	$480,548	$488,537	$515,278
Benefits	152,983	156507	203,675	175,794	204,465
Operating Expenditures	56,087	69,781	64,639	72,200	72,200
Total Expenditures	$660,150	$696,272	$748,861	$736,531	$791,943

FY2022 Annual Budget
Governmental Funds - Judicial System
Clerk of Court - 235

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 451,080	$ 469,984	$ 480,548	$ 488,537	$ 515,278	
Total Salaries	**451,080**	**469,984**	**480,548**	**488,537**	**515,278**	**5%**
Benefits						
Group Insurance	92,101	92,618	141,317	112,489	127,238	
Retirement Contribution	22,504	24,261	22,484	20,050	32,441	
Social Security (FICA)	31,945	33,509	34,211	37,373	39,419	
Workers' Compensation	2,711	2,579	2,104	2,296	2,080	
Vision Insurance	814	811	774	780	715	
Dental Insurance	2,909	2,730	2,785	2,806	2,572	
Total Benefits	**152,983**	**156,507**	**203,675**	**175,794**	**204,465**	**16%**
Total Personal Services	**604,062**	**626,491**	**684,222**	**664,331**	**719,743**	**8%**
Operating Expenditures						
Advertising	-	-	-	500	500	
Travel Expense	2,580	2,584	1,293	2,300	2,300	
Postage	8,795	9,316	8,084	9,700	9,700	
Conference & Training	550	550	500	1,200	1,200	
Dues	500	500	600	500	500	
Contracted Services	28,989	41,819	40,088	41,000	41,000	
Supplies	13,595	14,883	13,082	15,000	15,000	
Small Equipment Under $5,000	1,078	128	992	2,000	2,000	
Total Operating Expenditures	**56,087**	**69,781**	**64,639**	**72,200**	**72,200**	**0%**
Total Expenditures	**$ 660,150**	**$ 696,272**	**$ 748,861**	**$ 736,531**	**$ 791,943**	**8%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	14	14	14	14	14

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.

Budget Highlights:

FY2022 budget reflects a decrease in Juvenile Supervision of $1,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	1,500	3,951	4,380	4,000	3,000
Total Expenditures	$1,500	$3,951	$4,380	$4,000	$3,000

FY2022 Annual Budget
Governmental Funds - Judicial System
Juvenile Offenders - 264

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Operating Expenditures						
Juvenile Supervision	$ 300	$ 3,951	$ 1,500	$ 4,000	$ 3,000	
Contractual Agreement	1,200	-	2,880	-	-	
Total Operating Expenditures	**1,500**	**3,951**	**4,380**	**4,000**	**3,000**	**-25%**
Total Expenditures	**$ 1,500**	**$ 3,951**	**$ 4,380**	**$ 4,000**	**$ 3,000**	**-25%**

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 Courts preside over two accountability court programs which consist of three Adult Felony Drug Courts and two Parental Accountability Courts.

Goal #1: Continue to reduce jail overcrowding by 5% within six months.

Goal #2: Reduce caseload on the criminal calendar by 3% within six months.

Budget Highlights:

FY2022 budget reflects an increase in Jury Script of $10,000, an increase in Court Reporter of $5,000, and an increase in Interpreter of $1,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$122,523	$122,596	$122,173	$124,959	$138,606
Benefits	32,270	32,724	41,750	36,041	45,337
Operating Expenditures	90,250	106,148	99,320	95,180	111,180
Total Expenditures	$245,043	$261,468	$263,244	$256,180	$295,123

FY21 Completed Goals

FY21 Goal #1: Continue to reduce jail overcrowding by 5% within six months.

FY2022 Annual Budget
Governmental Funds - Judicial System
Superior Court - 265

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 106,080	$ 106,080	$ 107,546	$ 106,080	$ 109,262	
Part Time Salaries	16,443	16,516	14,628	18,879	29,344	
Total Salaries	**122,523**	**122,596**	**122,173**	**124,959**	**138,606**	**11%**
Benefits						
Group Insurance	16,749	16,880	26,493	20,670	26,408	
Retirement Contribution	5,221	5,605	5,197	4,626	7,315	
Social Security (FICA)	8,930	8,943	8,901	9,559	10,568	
Workers' Compensation	775	727	557	588	448	
Vision Insurance	130	130	131	130	130	
Dental Insurance	464	438	472	468	468	
Total Benefits	**32,270**	**32,724**	**41,750**	**36,041**	**45,337**	**26%**
Total Personal Services	**154,793**	**155,319**	**163,924**	**161,000**	**183,943**	**14%**
Operating Expenditures						
Travel Expense	1,311	2,817	2,872	2,500	2,500	
Jury Script	18,315	20,255	26,750	20,000	30,000	
Court Reporter	31,219	34,269	25,761	25,000	30,000	
Court Appointed Attorney	-	-	600	500	500	
Postage	822	830	861	1,000	1,000	
Education Expenses	870	940	510	1,500	1,500	
Dues	803	767	631	800	800	
Contracted Services	32,880	38,700	37,520	38,880	38,880	
Interpreter	2,508	4,945	1,805	3,000	4,000	
Supplies	1,522	2,626	2,011	2,000	2,000	
Total Operating Expenditures	**90,250**	**106,148**	**99,320**	**95,180**	**111,180**	**17%**
Total Expenditures	**$ 245,043**	**$ 261,468**	**$ 263,244**	**$ 256,180**	**$ 295,123**	**15%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	2	2	2	2
Part Time	4	4	4	4	4

JUDICIAL SYSTEM

Department Budget Overview

DISTRICT ATTORNEY

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

Budget Highlights:

Approved a Part Time Legal Assistant which will not be part of the Mountain Judicial Circuit. FY2022 budget reflects an increase in Charge From Other Counties of $3,033.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$12,221	$45,522	$54,162	$56,963	$79,459
Benefits	1,306	8,518	23,271	20,236	27,046
Operating Expenditures	277,266	305,621	304,609	443,655	446,688
Total Expenditures	$290,793	$359,662	$382,042	$520,854	$553,193

FY21 Completed Goals

FY21 Goal #1: Maintain an increased number of cases formally charged for the entire year.

FY21 Goal #2: Maintain and preferably increase the number of victim contacts during the year.

FY2022 Annual Budget
Governmental Funds - Judicial System
District Attorney - 266

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ -	$ 28,999	$ 36,590	$ 36,296	$ 37,831	
Part Time Salaries	12,221	16,523	17,571	20,667	41,628	
Total Salaries	**12,221**	**45,522**	**54,162**	**56,963**	**79,459**	**39%**
Benefits						
Group Insurance	-	4,153	17,174	13,393	17,398	
Retirement Contribution	-	-	1,326	1,333	2,556	
Social Security (FICA)	935	3,476	3,797	4,358	6,080	
Workers' Compensation	371	698	672	853	713	
Vision Insurance	-	44	66	65	65	
Dental Insurance	-	147	236	234	234	
Total Benefits	**1,306**	**8,518**	**23,271**	**20,236**	**27,046**	**34%**
Total Personal Services	**13,527**	**54,040**	**77,432**	**77,199**	**106,505**	**38%**
Operating Expenditures						
Telephone	974	640	500	732	732	
Travel Expense	363	503	331	400	400	
Witnesses	626	1,187	4,154	1,000	1,000	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	994	1,291	290	1,000	1,000	
Postage	1,005	947	1,070	1,350	1,350	
Training/Conferences	398	460	471	2,000	2,000	
Dues	534	1,672	2,165	900	900	
Contracted Services	198,297	213,192	208,561	351,084	351,084	
Supplies	4,409	5,496	4,732	4,500	4,500	
Gas/Oil	2,335	2,837	1,983	3,200	3,200	
Tires/Tubes	193	-	330	500	500	
Small Equipment Under $5,000	1,126	-	-	-	-	
Charges From Other Counties	66,011	77,398	80,022	76,989	80,022	
Total Operating Expenditures	**277,266**	**305,621**	**304,609**	**443,655**	**446,688**	**1%**
Total Expenditures	**$ 290,793**	**$ 359,662**	**$ 382,042**	**$ 520,854**	**$ 553,193**	**6%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	-	2	2	2	2
Part Time	3	1	1	1	2

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:

Approved a State Attorney position to be part of the Mountain Judicial Circuit. FY2022 budget reflects an increase in Contracted Services of $107,251.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$38,626	$38,626	$39,248	$38,626	$39,785
Benefits	16,131	16,107	18,467	16,131	15,450
Operating Expenditures	550,066	544,440	542,824	550,066	731,307
Total Expenditures	$604,823	$599,172	$600,538	$604,823	$786,542

FY2022 Annual Budget
Governmental Funds - Judicial System
Public Defender - 267

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 38,626	$ 38,626	$ 39,248	$ 38,626	$ 39,785	
Total Salaries	**38,626**	**38,626**	**39,248**	**38,626**	**39,785**	**3%**
Benefits						
Group Insurance	10,832	10,764	13,057	7,225	9,008	
Retirement Contribution	2,233	2,416	2,343	1,960	2,935	
Social Security (FICA)	2,534	2,424	2,592	2,955	3,044	
Workers' Compensation	235	219	174	182	164	
Vision Insurance	65	65	66	65	65	
Dental Insurance	232	219	236	234	234	
Total Benefits	**16,131**	**16,107**	**18,467**	**12,621**	**15,450**	**22%**
Total Personal Services	**54,756**	**54,732**	**57,715**	**51,247**	**55,235**	**8%**
Operating Expenditures						
Advertising	331	-	-	100	100	
Travel Expense	1,146	73	-	300	300	
Witnesses	-	-	-	100	100	
Parts/Repair/Maint	-	-	-	-	-	
Postage	132	237	208	400	400	
Conference & Training	878	-	325	3,350	3,350	
Dues	2,969	2,534	2,860	4,200	4,200	
Non Vehicle Parts/Repair/Maint	-	-	-	150	150	
Contracted Services	516,995	514,551	516,301	586,506	693,757	
Rent	-	-	-	-	-	
Interpreter	6,105	3,177	3,092	7,000	7,000	
Lease Payments	-	-	-	-	-	
Utilities	6,636	7,013	6,588	6,500	6,700	
Supplies	14,873	16,855	13,450	15,250	15,250	
Small Equipment Under $5,000	-	-	-	-	-	
Total Operating Expenditures	**550,066**	**544,440**	**542,824**	**623,856**	**731,307**	**17%**
Total Expenditures	**$ 604,822**	**$ 599,172**	**$ 600,538**	**$ 675,103**	**$ 786,542**	**17%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	1	1	1	1	1

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.

FY22 Goal #1: To implement a better CHINS protocol. COVID-19 has impacted our CHINS cases and has interrupted our usual programming for those youth who have been identified as CHINS.

FY22 Goal #2: To utilize the services of mediation whenever possible in born delinquency and dependency cases.

Budget Highlight:

FY2022 budget reflects no operational changes.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$182,854	$145,769	$142,487	$143,696	$145,141
Benefits	34,674	23,499	31,820	28,272	33,268
Operating Expenditures	117,032	99,275	95,250	100,830	100,830
Total Expenditures	$334,560	$268,543	$269,558	$272,798	$279,239

FY21 Completed Goals

FY21 Goal #1: To pursue reimbursement for attorney's fees for parents and children from Title IVE funds in such cases where such reimbursement is possible. The Juvenile Court is currently monitoring the situation and will seek reimbursement as soon as procedures are established by DFCS.

FY21 Goal #2: To reduce the length of termination hearings by referring cases to mediation in hopes of resolution before extended hearings. Referrals to mediation have already started and the court is committed to more referrals.

FY2022 Annual Budget
Governmental Funds - Judicial System
Juvenile Court - 268

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 167,296	$ 145,518	$ 142,487	$ 143,696	$ 145,141	
Part Time Salaries	15,558	251	-	-	-	
Total Salaries	**182,854**	**145,769**	**142,487**	**143,696**	**145,141**	**1%**
Benefits						
Group Insurance	16,784	11,007	19,108	15,068	19,218	
Retirement Contribution	2,592	309	1,275	1,237	2,095	
Social Security (FICA)	13,651	10,751	10,510	10,993	11,103	
Workers' Compensation	1,058	876	628	675	553	
Vision Insurance	129	127	65	65	65	
Dental Insurance	460	429	234	234	234	
Total Benefits	**34,674**	**23,499**	**31,820**	**28,272**	**33,268**	**18%**
Total Personal Services	**217,528**	**169,268**	**174,307**	**171,968**	**178,409**	**4%**
Operating Expenditures						
Telephone	540	540	540	750	750	
Advertising	-	-	-	100	100	
Travel Expense	5,159	5,661	3,094	6,000	6,000	
Court Reporter	12,235	8,200	17,225	11,000	11,000	
Court Appointed Attorney	86,763	80,244	67,542	70,000	70,000	
Parts/Repairs/Maint	-	-	-	-	-	
Postage	15	-	-	600	600	
Conference & Training	56	87	-	4,000	4,000	
Dues	1,137	1,003	1,214	1,000	1,000	
Non Vehicle Parts/Repairs/Maint	125	-	-	300	300	
Contracted Services	8,721	1,410	1,545	1,080	1,080	
Interpreter	381	1,674	3,688	4,000	4,000	
Supplies	1,900	456	403	2,000	2,000	
Total Operating Expenditures	**117,032**	**99,275**	**95,250**	**100,830**	**100,830**	**0%**
Total Expenditures	**$ 334,560**	**$ 268,543**	**$ 269,558**	**$ 272,798**	**$ 279,239**	**2%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	2	2	2	2
Part Time	1	-	-	-	-

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.

Budget Highlight:

FY2022 budget reflects no operational changes.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$146,604	$142,907	$143,880	$145,250	$147,270
Benefits	27,990	27,831	40,356	34,120	48,739
Operating Expenditures	91,072	94,478	90,115	96,346	96,346
Total Expenditures	$265,667	$265,216	$274,350	$275,716	$292,355

FY2022 Annual Budget
Governmental Funds - Judicial System
State Court - 270

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 141,039	$ 137,471	$ 140,238	$ 139,496	$ 141,340	
Part Time Salaries	5,565	5,436	3,642	5,754	5,930	
Total Salaries	**146,604**	**142,907**	**143,880**	**145,250**	**147,270**	**1%**
Benefits						
Group Insurance	21,804	21,628	34,527	27,084	35,193	
Retirement Contribution	1,140	1,212	1,054	1,023	1,733	
Social Security (FICA)	3,598	3,636	3,558	4,733	10,609	
Workers' Compensation	855	788	617	682	606	
Vision Insurance	130	130	130	130	130	
Dental Insurance	465	437	470	468	468	
Total Benefits	**27,990**	**27,831**	**40,356**	**34,120**	**48,739**	**43%**
Total Personal Services	**174,595**	**170,738**	**184,235**	**179,370**	**196,009**	**9%**
Operating Expenditures						
Jury Script	1,755	4,730	5,295	6,000	6,000	
Court Reporter	16,550	14,700	16,198	17,000	17,000	
Court Appointed Attorney	60,868	61,490	56,715	60,000	60,000	
Conference & Training	384	384	384	500	500	
Dues	100	100	100	280	280	
Interpreter	1,416	3,008	1,423	2,500	2,500	
Supplies	10,000	10,066	10,000	10,066	10,066	
Total Operating Expenditures	**91,072**	**94,478**	**90,115**	**96,346**	**96,346**	**0%**
Total Expenditures	**$ 265,667**	**$ 265,216**	**$ 274,350**	**$ 275,716**	**$ 292,355**	**6%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	1	1	1	1	1
Part Time	1	1	1	1	1

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.

Budget Highlights:

FY2022 budget reflects no operational changes.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$124,906	$124,906	$127,591	$126,828	$128,253
Benefits	21,851	22,344	28,008	24,702	28,794
Operating Expenditures	9,500	9,500	9,500	9,500	9,500
Total Expenditures	$156,257	$156,750	$165,099	$161,030	$166,547

FY2022 Annual Budget
Governmental Funds - Judicial System
Solicitor Court - 271

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 124,906	$ 124,906	$ 127,591	$ 126,828	$ 128,253	
Total Salaries	**124,906**	**124,906**	**127,591**	**126,828**	**128,253**	**1%**
Benefits						
Group Insurance	10,080	10,463	16,239	12,747	15,998	
Retirement Contribution	1,140	1,254	1,091	1,059	1,794	
Social Security (FICA)	9,278	9,258	9,458	9,702	9,812	
Workers' Compensation	759	802	620	596	592	
Vision Insurance	130	130	130	130	130	
Dental Insurance	465	437	469	468	468	
Total Benefits	**21,851**	**22,344**	**28,008**	**24,702**	**28,794**	**17%**
Total Personal Services	**146,757**	**147,249**	**155,599**	**151,530**	**157,047**	**4%**
Operating Expenditures						
Supplies	9,500	9,500	9,500	9,500	9,500	
Total Operating Expenditures	**9,500**	**9,500**	**9,500**	**9,500**	**9,500**	**0%**
Total Expenditures	**$ 156,257**	**$ 156,750**	**$ 165,099**	**$ 161,030**	**$ 166,547**	**3%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	1	1	1	1	1
Part Time	1	1	1	1	1

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:

FY2022 budget reflects no operational changes.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$8,374	$9,399	$11,350	$11,350	$11,350
Benefits	2,547	2,720	3,142	2,917	3,227
Operating Expenditures	9,137	10,764	11,619	15,450	15,450
Total Expenditures	$20,058	$22,882	$26,137	$29,717	$30,027

FY2022 Annual Budget
Governmental Funds - Public Safety
Coroner - 382

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 7,350	$ 7,350	$ 7,567	$ 7,350	$ 7,350	
Part Time Salaries	1,024	2,049	3,810	4,000	4,000	
Total Salaries	**8,374**	**9,399**	**11,376**	**11,350**	**11,350**	**0%**
Benefits						
Group Insurance	1,448	1,401	1,716	1,477	1,658	
Retirement Contribution	301	320	278	270	457	
Social Security (FICA)	641	719	870	868	837	
Workers' Compensation	157	280	277	302	275	
Total Benefits	**2,547**	**2,720**	**3,142**	**2,917**	**3,227**	**11%**
Total Personal Services	**10,921**	**12,119**	**14,518**	**14,267**	**14,577**	**2%**
Operating Expenditures						
Travel Expense	3,023	4,191	3,953	3,000	3,000	
Parts/Repair/Maint	-	-	-	-	-	
Postage	77	72	76	100	100	
Conference & Training	720	720	360	1,500	1,500	
Dues	150	150	150	150	150	
Contracted Services	3,900	4,330	5,165	8,000	8,000	
Uniforms	-	108	-	200	200	
Gas/Oil	304	594	462	1,000	1,000	
Supplies	962	598	1,453	1,500	1,500	
Total Operating Expenditures	**9,137**	**10,764**	**11,619**	**15,450**	**15,450**	**0%**
Total Expenditures	**$ 20,058**	**$ 22,882**	**$ 26,137**	**$ 29,717**	**$ 30,027**	**1%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	1	1	1	1	1
Part Time	-	1	1	1	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.

Sheriff Division Goal: Increase retention of Sheriff's Office personnel through salary increases and improved retirement benefits.

Civil & Warrants Division Goal: Increase the security and safety of the courthouse for the citizens and the officers.

Patrol Division Goal: To purchase equipment to further assist, maintain and protect the patrol division in completing daily assignments and responding to unusual occurrences.

CID Division: To increase the abilities of CID through training and the equipment to do so. To build a closer unit through quarterly events and rebuild the bridge between CID and Patrol.

Budget Highlights:

Approved $1.00/HR adjustment for all Sheriff Office employees' salaries plus FICA. Approved a reclassification of Captain to Major. In addition to approving a $2.30/HR market adjustment increase for all Sheriff's Office employees. FY2022 budget reflects an increase in Telephone of $2,800, a decrease in Travel Expense of $12,800, a decrease in Vehicle Parts/Repair/Maintenance of $9,000, an increase in Conference & Training of $10,000, an increase in Dues of $3,000, a decrease in Non-Vehicle Parts/Repair/Maintenance of $30,000, an increase in Contracted Services of $14,303, a decrease in Waste Disposal of $2,400, an increase in Uniforms of $15,000, an increase in SUVPTF Grant of $50,000, a decrease in Small Equipment Under $5,000 of $5,000, and an increase in Vehicle Equipment of $30,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$2,051,580	$2,355,936	$2,470,739	$2,429,110	$2,842,205
Benefits	619,734	682,644	850,858	772,432	952,058
Operating Expenditures	694,040	731,724	697,768	647,834	713,737
Total Expenditures	$3,365,355	$3,770,304	$4,019365	$3,849,376	$4,508,000

FY21 Completed Goals

FY21 Goal #1: Within the first 3 months of FY2020, the Sheriff's Office would like to expand the manpower of the patrol division by adding 4 new deputies. This will help to better protect the lives of the citizens of Habersham County.

FY21 Goal #2: Create Special Investigations Response Team comprised of four uniformed investigators (S.I.R.T.). This will improve the investigation, administration, prosecution, and prevention of crimes against persons and property crimes in a manner which ensures thorough documentation, protection of victim's rights and procedural fairness to the accused.

FY2022 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Operations - 340

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 1,887,317	$ 2,165,713	$ 2,297,027	$ 2,238,970	$ 2,628,065	
Part Time Salaries	-	-	-	2,500	2,500	
Overtime	164,264	190,223	173,713	187,640	211,640	
Total Salaries	**2,051,580**	**2,355,936**	**2,470,739**	**2,429,110**	**2,842,205**	**17%**
Benefits						
Group Insurance	309,904	333,830	490,388	401,650	502,894	
Retirement Contribution	79,570	85,822	97,667	95,227	151,090	
Social Security (FICA)	148,888	170,936	180,840	186,151	214,368	
Workers' Compensation	70,474	81,010	70,278	77,386	71,798	
Vision Insurance	2,376	2,554	2,580	2,664	2,554	
Dental Insurance	8,521	8,491	9,105	9,354	9,354	
Total Benefits	**619,734**	**682,644**	**850,858**	**772,432**	**952,058**	**23%**
Total Personal Services	**2,671,315**	**3,038,580**	**3,321,597**	**3,201,542**	**3,794,263**	**19%**
Operating Expenditures						
Veterinary Services	946	1,267	767	2,000	2,000	
Telephone	30,529	33,720	32,830	30,000	32,800	
Advertising	90	2,137	800	2,000	2,000	
Travel Expense	48,708	71,846	59,857	82,800	70,000	
Vehicle Parts/Repair/Maint	87,994	138,814	118,172	99,000	90,000	
Postage	2,135	2,955	1,788	1,750	1,750	
Investigation Fees	11,951	10,781	9,307	9,500	9,500	
Conference & Training	30,924	17,779	15,223	25,000	35,000	
Dues	2,393	1,590	2,133	3,000	6,000	
Non Vehicle Parts/Repair/Maint	27,067	11,651	41,429	30,000	-	
Contracted Services	13,706	25,065	22,946	27,384	41,687	
Waste Disposal	2,342	2,496	2,509	2,400	-	
Uniforms	67,136	56,601	44,027	50,000	65,000	
Gas/Oil	180,667	161,233	138,435	150,000	150,000	
Tires/Tubes	31,304	30,015	31,311	30,000	30,000	
Supplies	141,246	157,239	136,435	95,000	95,000	
SVUPTF Grant	-	-	-	-	50,000	
Small Equipment Under $5,000	220	5,320	27,736	5,000	-	
Vehicle Equipment	-	-	-	-	30,000	
Supplies Bomb Dog	1,906	1,215	2,063	3,000	3,000	
Vehicles	12,775	-	10,000	-	-	
Total Operating Expenditures	**694,040**	**731,724**	**697,768**	**647,834**	**713,737**	**10%**
Total Expenditures	**$ 3,365,355**	**$ 3,770,304**	**$ 4,019,365**	**$ 3,849,376**	**$ 4,508,000**	**17%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	45	47	49	49	49
Part Time	9	9	9	9	9

PUBLIC SAFETY

Department Budget Overview

SHERIFF'S DEPARTMENT - JAIL

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

Goal #1: Improve safety and security measures throughout the detention center.

Goal #2: Divide workload evenly between all shifts

Goal #3: Increase the amount of information available to the inmates pertaining to contact with attorneys, courts, rehab, etc.; rules and scheduling.

Budget Highlights

FY2022 budget reflects an increase in Cell Phones of $3,100, a decrease in Boarding Prisoners of $50,000, an increase in Medical of $50,000, a decrease in Conference & Training of $1,500, an increase in Non-Vehicle Parts/Repair/Maintenance of $20,000, an increase in Contracted Services of $6,146, a decrease in Uniforms of $15,000, an increase in Utilities of $2,400, and an increase in Small Equipment Under $5,000 of $10,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$1,271,420	$1,551,685	$1,570,906	$1,541,075	$1,851,697
Benefits	353,420	428,052	566,293	517,145	645,214
Operating Expenditures	1,278,387	1,356,648	1,516,831	1,359,854	1,385,000
Total Expenditures	$2,903,227	$3,336,385	$3,654,030	$3,418,074	$3,881,911

FY21 Completed Goals

FY21 Goal #1 Reduce the amount of overtime used through retention of staff.

FY21 Goal #2: Advanced training for Detention staff through sending qualifying candidates to basic Law Enforcement training and sending supervisors through supervision training at Georgia Public Safety Training Center.

FY2022 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Jail - 341

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 1,133,356	$ 1,393,606	$ 1,452,567	$ 1,406,075	$ 1,716,697	
Overtime	138,064	158,079	118,339	135,000	135,000	
Total Salaries	**1,271,420**	**1,551,685**	**1,570,906**	**1,541,075**	**1,851,697**	**20%**
Benefits						
Group Insurance	160,177	196,664	334,458	281,979	369,760	
Retirement Contribution	50,445	59,020	64,747	59,029	94,829	
Social Security (FICA)	94,403	114,983	115,341	117,893	125,698	
Workers' Compensation	39,704	48,883	42,591	48,022	44,766	
Vision Insurance	1,686	1,926	2,042	2,274	2,210	
Dental Insurance	7,006	6,577	7,115	7,948	7,951	
Total Benefits	**353,420**	**428,052**	**566,293**	**517,145**	**645,214**	**25%**
Total Personal Services	**1,624,840**	**1,979,737**	**2,137,200**	**2,058,220**	**2,496,911**	**21%**
Operating Expenditures						
Cell Phones	-	-	-	-	3,100	
Boarding Prisoners	442,129	510,588	665,135	550,000	500,000	
Medical	321,418	343,101	394,374	350,000	400,000	
Vehicle Parts/Repair/Maint	324	487	579	-	-	
Conference & Training	1,029	507	866	1,500	-	
Non Vehicle Parts/Repair/Maint	96,220	91,359	36,748	80,000	100,000	
Contracted Services	18,558	17,182	32,213	33,854	40,000	
Uniforms	7,987	16,572	8,441	15,000	-	
Prisoner Meals	211,961	209,282	184,643	162,500	162,500	
Utilities	102,228	98,682	109,348	97,000	99,400	
Supplies	58,861	68,887	84,483	70,000	70,000	
Small Equip Under 5,000	-	-	-	-	10,000	
Capital Expenditures	17,672	-	-	-	-	
Total Operating Expenditures	**1,278,387**	**1,356,648**	**1,516,831**	**1,359,854**	**1,385,000**	**2%**
Total Expenditures	**$ 2,903,227**	**$ 3,336,385**	**$ 3,654,030**	**$ 3,418,074**	**$ 3,881,911**	**14%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	38	39	39	39	39
Part Time	-	-	-	-	-

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: Within the first 3 months of fiscal year, renew the Heat grant which will provide funding to continue the HEAT unit program which is designed to reduce traffic crash injuries and fatalities.

Budget Highlights

FY2022 budget reflects no operational changes.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$42,236	$48,252	$47,569	$46,372	$54,250
Benefits	15,515	14,561	16,025	14,121	17,013
Operating Expenditures	68,265	15,072	9,684	38,700	38,700
Total Expenditures	$126,016	$77,885	$73,278	$99,193	$109,963

FY21 Completed Goals

FY21 Goal #1: Within the first 3 months of fiscal year, renew the Heat grant which will provide funding to continue the HEAT unit program which is designed to reduce traffic crash injuries and fatalities.

FY2022 Annual Budget
Governmental Funds - Public Safety
H.E.A.T. Unit - 342

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 38,096	$ 42,691	$ 44,712	$ 42,372	$ 50,250	
Overtime	4,140	5,561	2,857	4,000	4,000	
Total Salaries	**42,236**	**48,252**	**47,569**	**46,372**	**54,250**	**17%**
Benefits						
Group Insurance	8,804	7,190	9,206	7,189	8,918	
Retirement Contribution	1,459	1,579	1,549	1,556	2,664	
Social Security (FICA)	3,022	3,561	3,551	3,547	3,757	
Workers' Compensation	1,932	1,947	1,418	1,530	1,375	
Vision Insurance	65	65	66	65	65	
Dental Insurance	232	219	236	234	234	
Total Benefits	**15,515**	**14,561**	**16,025**	**14,121**	**17,013**	**20%**
Total Personal Services	**57,752**	**62,813**	**63,594**	**60,493**	**71,263**	**18%**
Operating Expenditures						
Telephone	-	-	-	1,100	1,100	
Travel Expense	-	-	-	600	600	
Investigation Fees	-	-	-	1,000	1,000	
Uniforms	281	-	-	500	500	
Gas/Oil	9,330	14,842	8,319	12,000	12,000	
Tires/Tubes	526	205	697	4,800	4,800	
Supplies	-	26	667	13,700	13,700	
Small Equipment Under $5,000	4,868	-	-	5,000	5,000	
Capital Expenditures	53,260	-	-	-	-	
Total Operating Expenditures	**68,265**	**15,072**	**9,684**	**38,700**	**38,700**	**0%**
Total Expenditures	**$ 126,016**	**$ 77,885**	**$ 73,278**	**$ 99,193**	**$ 109,963**	**11%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	1	1	1	1	1

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: Continue to keep euthanasia rate below 10% by working with local adopters and rescue groups.

Goal #2: Increase RTO (Reclaims)- helping reunite lost pets with owners.

Budget Highlights:

FY2022 budget reflects a decrease in Vehicle Parts/Repair/Maintenance of $500, an increase in Dues of $175, a decrease in Pest Control of $300, an increase in Contracted Services of $475, an increase in Internet of $1,300, and an increase in Waste Disposal of $500.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$190,363	$210,433	$236,821	$252,003	$263,379
Benefits	42,555	52,082	86,915	79,283	98,380
Operating Expenditures	184,920	153,578	153,824	143,975	145,625
Total Expenditures	$417,837	$416,093	$476,561	$475,261	$507,384

FY21 Completed Goals

FY21 Goal #1: Keep euthanasia rates below 10% by increasing local adoptions and continuing transfers to rescue partners.

FY21 Goal #2: Create an environment which welcomes volunteers through volunteer meetings and training sessions. Volunteer programs will help pets become more adoptable. We expect shorter ‘length of stays’ for animals.

FY2022 Annual Budget
Governmental Funds - Public Safety
Animal Care & Control - 374

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 124,070	$ 159,887	$ 180,200	$ 191,880	$ 201,218	
Part Time Salaries	46,529	44,060	49,254	50,123	52,161	
Overtime	19,764	6,486	7,367	10,000	10,000	
Total Salaries	**190,363**	**210,433**	**236,821**	**252,003**	**263,379**	**5%**
Benefits						
Group Insurance	19,337	26,303	56,920	47,527	61,435	
Retirement Contribution	5,675	6,458	8,694	7,813	12,685	
Social Security (FICA)	14,365	15,723	17,408	19,278	20,149	
Workers' Compensation	2,241	2,381	2,234	2,872	2,617	
Vision Insurance	223	279	361	390	325	
Dental Insurance	715	939	1,299	1,403	1,169	
Total Benefits	**42,555**	**52,082**	**86,915**	**79,283**	**98,380**	**24%**
Total Personal Services	**232,918**	**262,515**	**323,736**	**331,286**	**361,759**	**9%**
Operating Expenditures						
Veterinary Services	81,186	97,566	96,385	80,000	80,000	
Telephone	2,336	2,259	2,123	2,000	2,000	
Advertising	740	132	1,434	1,500	1,500	
Travel Expense	772	468	1,202	1,000	1,000	
Vehicle Parts/Repair/Maint	3,761	3,906	2,200	3,000	2,500	
Postage	99	105	216	150	150	
Conference & Training	500	375	1,735	1,500	1,500	
Dues	125	-	-	125	300	
Non Vehicle Parts/Repair/Maint	6,621	5,933	2,262	5,000	5,000	
Pest Control	940	125	2,238	300	-	
Contracted Services	1,450	1,450	1,450	1,500	1,975	
Internet	-	-	-	-	1,300	
Waste Disposal	1,384	1,643	1,248	1,000	1,500	
Bank Fees	-	-	-	-	-	
Licenses	300	300	400	400	400	
Office Expense	72	57	-	-	-	
Uniforms	4,065	2,792	1,161	3,000	3,000	
Utilities	13,710	16,577	14,519	15,000	15,000	
Gas/Oil	16,459	8,372	7,897	9,000	9,000	
Tires/Tubes	1,466	128	1,119	1,500	1,500	
Supplies	17,249	10,321	13,723	15,000	15,000	
Small Equipment Under $5,000	4,790	1,069	1,512	3,000	3,000	
Vehicles	26,894	-	-	-	-	
Total Operating Expenditures	**184,920**	**153,578**	**152,824**	**143,975**	**145,625**	**1%**
Total Expenditures	**$ 417,837**	**$ 416,093**	**$ 476,561**	**$ 475,261**	**$ 507,384**	**7%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	4	6	6	6	6
Part Time	4	3	3	3	3

PUBLIC SAFETY

Department Budget Overview

EMERGENCY SERVICES - 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: Two person engines for majority of our front-line fire apparatus by applying for and being awarded the 2021 FEMA SAFER Staffing Grant for 9 new Firefighter/EMTs. This will help bring three more engines up to two person per shift.

Goal #2: Continue to work on our ISO ratings where we have made great strides in training, pre-fire plans, hose-hydrant-fire pumper-ladder testing. We feel confident we can reduce our current rating of a 5 to a 4.

Budget Highlights:

Approved a restructure of the Emergency Services Department which included a reclassification of the Fire Chief position into several positions within the Fire Department and the EMS. The Fire Chief position will be absorbed by the Emergency Services Director, add a Business Services Training Chief to be paid out of the Fire Department salaries and add a Training Officer-Lieutenant (QAC) to be paid out of the EMS Department salaries. FY2022 budget reflects an increase in Telephone of $2,400, an increase in Vehicle Parts/Repair/Maintenance of $15,000, a decrease in Dues of $350, an increase in Contracted Services of $1,181, a decrease in Internet of $1,360, a decrease in Background Checks of $200, a decrease in Uniforms of $3,000, a decrease in Utilities of $2,000, an increase in Supplies of $2,000, and a decrease in Small Equipment Under $5,000 of $2,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$941,746	$1,255,374	$1,345,415	$1,339,006	$1,414,787
Benefits	327,431	402,929	534,354	487,585	588,563
Operating Expenditures	236,412	312,562	251,468	257,971	270,026
Total Expenditures	$1,505,589	$1,970,865	$2,131,236	$2,084,562	$2,273,376

FY21 Completed Goals

FY21 Goal #1: Improve staffing and retention of full-time employees. Work toward or continue to work towards two person engines for the county.

FY21 Goal #2: Start updating Emergency Services Stations with much needed renovations for 13, 14 and 16. Stations are in much needed repair and updates and Phase 1 is budgeted for FY 2021.

FY2022 Annual Budget
Governmental Funds - Public Safety
Fire Department - 384

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 771,692	$ 992,669	$ 1,138,325	$ 1,180,425	$ 1,240,787	
Part Time Salaries	109,929	96,321	54,928	58,581	74,000	
Overtime	60,125	166,384	152,161	100,000	100,000	
Total Salaries	**941,746**	**1,255,374**	**1,345,415**	**1,339,006**	**1,414,787**	**6%**
Benefits						
Group Insurance	154,719	176,288	279,100	234,313	294,416	
Retirement Contribution	35,242	41,531	54,208	48,440	79,917	
Per Call Part of Vol. Reponse	68,809	91,788	97,851	101,411	107,467	
Social Security (FICA)	25,997	27,971	33,451	30,000	28,500	
Workers' Compensation	25,380	38,238	34,605	37,237	39,902	
Firefighter Cancer Insurance	2,368	9,847	13,026	9,847	12,000	
Firemans Fund	8,370	10,384	13,665	18,300	16,500	
Vision Insurance	1,431	1,566	1,533	1,755	2,145	
Dental Insurance	5,114	5,316	6,913	6,282	7,716	
Total Benefits	**327,431**	**402,929**	**534,354**	**487,585**	**588,563**	**21%**
Total Personal Services	**1,269,177**	**1,658,303**	**1,879,768**	**1,826,591**	**2,003,350**	**10%**
Operating Expenditures						
Telephone	3,902	3,544	3,454	3,600	6,000	
Advertising	-	-	-	-	-	
Travel Expense	1,676	4,544	1,802	4,000	4,000	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	53,731	65,774	62,545	45,000	60,000	
Postage	86	91	139	125	125	
Conference & Training	3,135	2,729	2,279	4,000	4,000	
Dues	552	589	625	625	275	
Non Vehicle Parts/Repair/Maint	16,352	30,127	20,282	17,000	17,000	
Contracted Services	3,101	4,340	6,142	17,205	18,206	
Internet	6,954	6,856	6,138	7,000	5,640	
Waste Disposal	2,726	1,690	1,703	1,716	2,280	
Background Check	239	369	164	700	500	
Uniforms	9,079	13,509	15,216	18,000	15,000	
HABSAR Materials	-	7,525	5,028	5,000	5,000	
Utilities	60,574	59,109	54,684	59,000	57,000	
Gas/Oil	40,908	46,005	36,032	40,000	40,000	
Tires/Tubes	15,621	40,429	15,196	13,000	13,000	
Supplies	15,797	16,334	17,840	15,000	17,000	
Small Equipment Under $5,000	1,980	8,998	2,200	7,000	5,000	
Total Operating Expenditures	**236,412**	**312,562**	**251,468**	**257,971**	**270,026**	**5%**
Total Expenditures	**$ 1,505,589**	**$ 1,970,865**	**$ 2,131,236**	**$ 2,084,562**	**$ 2,273,376**	**9%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	24	28	28	28	28
Part Time	17	17	17	17	17

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: During these challenging times, required continued education hours are much harder to obtain. Obtaining required training hours.

Goal #2: Implement the installation of Station 21 and Station 17 generators to complete the installation of generators for all the county owned stations. This grant will run out this year, so these must be completed. Due to COVID, these generators are on back order.

Budget Highlights:

FY2022 budget reflects a decrease in Emergency Management Agency of $54,300, an increase in Lease Payments of $100, and an increase in Utilities of $2,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$55,405	$64,197	$67,171	$66,658	$72,241
Benefits	37,000	50,855	34,019	44,022	47,030
Operating Expenditures	193,560	37,276	55,826	80,800	28,600
Total Expenditures	$285,965	$152,328	$157,017	$191,480	$147,871

FY21 Completed Goals

FY21 Goal #1: Receive grants through Georgia Emergency Management / Homeland Security for generators to be placed at EMS Station 21 and Fire/EMS Station 17.

FY21 Goal #2: Continue to receive continuing education in order to meet the State required 24 hours per year. This requirement is necessary to maintain certification.

FY2022 Annual Budget
Governmental Funds - Public Safety
Emergency Management Agency - 385

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 55,405	$ 64,197	$ 67,171	$ 66,658	$ 72,241	
Total Salaries	**55,405**	**64,197**	**67,171**	**66,658**	**72,241**	**8%**
Benefits						
Group Insurance	7,588	8,505	11,990	9,349	12,200	
Retirement Contribution	25,775	37,425	16,870	28,962	28,723	
Social Security (FICA)	3,331	4,609	4,859	5,099	5,526	
Workers' Compensation	-	-	-	313	282	
Vision Insurance	67	72	65	65	65	
Dental Insurance	239	244	236	234	234	
Total Benefits	**37,000**	**50,855**	**34,019**	**44,022**	**47,030**	**7%**
Total Personal Services	**92,405**	**115,052**	**101,191**	**110,680**	**119,271**	**8%**
Operating Expenditures						
Emergency Management Agency	15,038	19,750	32,125	54,300	-	
Telephone	5,946	6,015	6,986	6,500	6,500	
Advertising	60	-	-	200	200	
Travel Expense	641	637	653	1,200	1,200	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair Maint	119	54	208	1,000	1,000	
Postage	154	-	-	100	100	
Conference & Training	205	55	-	275	275	
Dues	50	-	50	75	75	
Non Vehicle Parts/Repair/Maint	-	-	233	500	500	
Contracted Services	23,300	69	1,165	5,100	5,100	
Lease Payment	3,000	1,518	1,550	1,800	1,900	
Uniforms	-	51	-	150	150	
HART Team Materials	3,850	-	-	-	-	
Utilities	7,738	7,446	8,003	7,000	9,000	
Gas/Oil	1,092	1,108	653	800	800	
Tires/Tubes	-	-	1,541	600	600	
Supplies	1,017	573	2,660	1,200	1,200	
Capital Expenditures	131,350	-	-	-	-	
Total Operating Expenditures	**193,560**	**37,276**	**55,826**	**80,800**	**28,600**	**-65%**
Total Expenditures	**$ 285,965**	**$ 152,328**	**$ 157,017**	**$ 191,480**	**$ 147,871**	**-23%**

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 reflects reclassification to Special Revenue Fund in FY2018.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	(136,229)	-	-	-	-
Total Expenditures	$(136,229)	$ -	$ -	$ -	$ -

FY2022 Annual Budget
Governmental Funds - Public Safety
Emergency Medical Service - 395

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Apprvoed Budget FY22	% of Change
Operating Expenditures						
Advertising	$ -	$ -	$ -	$ -	$ -	
Travel	-	-	-	-	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	
Contracted Services	-	-	-	-	-	
Lease Payment	-	-	-	-	-	
Supplies	-	-	-	-	-	
Uniforms	-	-	-	-	-	
Gas/Oil	-	-	-	-	-	
Tires/Tubes	-	-	-	-	-	
Small Equipment Under $5,000	-	-	-	-	-	
Co.EMS Subsidy to HAB Medical	(136,229)	-	-	-	-	
Total Operating Expenditures	**(136,229)**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ (136,229)**	**$ -**	**$ -**	**$ -**	**$ -**	**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, each play key roles in shaping and defining our County.

Goal #1: Review and simplify all permit applications, business license applications, and land use change applications to relieve the paperwork burden on the citizens of Habersham County.

Goal #2: Mail Alcohol License renewals by the end of October to avoid the annual renewals in the new calendar year after expiration of previous licenses.

Budget Highlights:

FY2022 budget reflects a decrease in Travel Expenses of $1,000, an increase in Postage of $525, a decrease in Conference & Training of $1,000, a decrease in Background Checks of $620, an increase in Bank Fees of $2,288, a decrease in Gas/Oil of $500, an increase in Supplies of $100, a decrease in Meetings with Meals of $150, and an increase in Small Equipment Under $5,000 of $60.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$320,276	$342,862	$353,625	$344,365	$363,824
Benefits	103,651	109,376	127,509	113,626	156,860
Operating Expenditures	45,703	46,856	46,279	53,195	52,898
Total Expenditures	$469,630	$499,094	$527,413	$511,186	$573,582

FY21 Completed Goals

FY21 Goal #1: Implement a cross training program to ensure any unexpected absences can be covered with minimal loss of efficiency.

FY21 Goal #2: Pursue the local review of Soil Erosion Prevention Plans to increase efficiency and decrease wait times for applicants.

FY2022 Annual Budget
Governmental Funds - Housing & Development
Planning & Development - 794

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 319,575	$ 342,862	$ 353,625	$ 344,365	$ 363,824	
Overtime	701	-	-	-	-	
Total Salaries	**320,276**	**342,862**	**353,625**	**344,365**	**363,824**	**6%**
Benefits						
Group Insurance	53,712	56,556	74,781	62,916	96,604	
Retirement Contribution	16,710	17,935	17,753	15,512	23,878	
Social Security (FICA)	23,631	25,375	26,470	26,344	27,833	
Workers' Compensation	7,631	7,524	6,605	6,763	6,453	
Vision Insurance	430	455	414	455	455	
Dental Insurance	1,537	1,531	1,487	1,636	1,637	
Total Benefits	**103,651**	**109,376**	**127,509**	**113,626**	**156,860**	**38%**
Total Personal Services	**423,927**	**452,238**	**481,133**	**457,991**	**520,684**	**14%**
Operating Expenditures						
Telephone	1,959	1,800	2,348	2,230	2,230	
Advertising	1,322	3,789	950	3,829	3,829	
Travel Expense	2,590	5,442	2,777	4,000	3,000	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	2,606	4,055	1,383	2,000	2,000	
Postage	859	663	711	875	1,400	
Conference & Training	1,878	2,849	1,970	5,000	4,000	
Dues	795	995	591	1,815	1,815	
Contracted Services	19,825	13,450	17,298	14,640	14,640	
Internet	456	456	456	456	456	
Background Check	199	240	1,618	1,148	528	
Bank Fees	1,740	1,601	1,727	1,912	4,200	
License Renewal	-	-	-	-	-	
Uniforms	129	188	300	300	300	
Gas/Oil	5,608	6,688	5,838	7,700	7,200	
Tires/Tubes	1,573	-	464	800	800	
Supplies	3,117	4,402	6,393	3,100	3,200	
Meetings with Meals	65	238	127	250	100	
Small Equipment Under $5,000	983	-	1,330	3,140	3,200	
Total Operating Expenditures	**45,703**	**46,856**	**46,279**	**53,195**	**52,898**	**-1%**
Total Expenditures	**$ 469,630**	**$ 499,094**	**$ 527,413**	**$ 511,186**	**$ 573,582**	**12%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	7	7	7	7	7

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: To secure SARP funds to continue watershed restoration efforts.

Goal #2: To increase participation in key 4-H events.

Budget Highlights:

FY2022 budget reflects an increase in Telephone of $50, a decrease in Travel Expenses of $500, a decrease in Vehicle Parts/Repair/Maintenance of $500, a decrease in Dues of $65, an increase in Waste Disposal of $35, a decrease in Utilities of $2,000, and a decrease in Gas/Oil of $200.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$21,120	$21,855	$22,807	$22,605	$23,632
Benefits	5,242	5,045	5,095	5,085	5,127
Operating Expenditures	80,777	93,486	86,427	93,759	90,664
Total Expenditures	$107,139	$120,387	$114,328	$121,449	$119,423

FY21 Completed Goals

FY21 Goal #1: Host a Master Gardener Certification course to train fifteen volunteers, who will then contribute fifty hours of community service. The group is currently focused on a plant sales / greenhouse effort at Victory Home, which should yield $1,500 for the Master Gardener group to utilize on community projects, as well as $2,000 in scholarships and $2,500 - $3,000 raised for Victory Home.

FY21 Goal #2: Continue to expand opportunities in 4-H programming for youth including Forestry Judging, Consumer Judging, Poultry Judging, Cooking Club, Fine Arts, Summer Activities, DPA, Camp, and more.

FY2022 Annual Budget
Governmental Funds - Housing & Development
Extension Services - 750

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ -	$ -	$ -	
Part Time Salaries	21,120	21,855	22,807	22,605	23,632	
Total Salaries	**21,120**	**21,855**	**22,807**	**22,605**	**23,632**	**5%**
Benefits						
Social Security (FICA)	1,616	1,672	1,745	1,729	1,781	
County Participation	3,500	3,250	3,250	3,250	3,250	
Workers' Compensation	127	124	100	106	96	
Total Benefits	**5,242**	**5,045**	**5,095**	**5,085**	**5,127**	**1%**
Total Personal Services	**26,362**	**26,901**	**27,901**	**27,690**	**28,759**	**4%**
Operating Expenditures						
Telephone	743	731	806	750	800	
Travel Expense	4,943	7,239	5,200	6,500	6,000	
Parts/Repair/Maint	-	122	-	-	-	
Vehicle Parts/Repairs/Maint	-	395	1,365	1,500	1,000	
Postage	582	601	230	300	300	
Dues	235	255	255	265	200	
Contracted Services	62,522	72,445	68,086	71,588	71,588	
Waste Disposal	-	-	156	156	276	
Utilities	10,387	10,063	8,894	11,000	9,000	
Gas/Oil	867	1,137	936	1,200	1,000	
Supplies	499	500	500	500	500	
Total Operating Expenditures	**80,777**	**93,486**	**86,427**	**93,759**	**90,664**	**-3%**
Total Expenditures	**$ 107,139**	**$ 120,387**	**$ 114,328**	**$ 121,449**	**$ 119,423**	**-2%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Part Time	1	1	1	1	1

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.

Budget Highlights:

FY2022 budget reflects an increase in Supplies of $100.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	3,757	4,327	2,750	4,900	5,000
Total Expenditures	$3,757	$4,327	$2,750	$4,900	$5,000

FY2022 Annual Budget
Governmental Funds - Housing & Development
Planning Commission - 796

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Operating Expenditures						
Advertising	$ 607	$ 270	$ 250	$ 400	$ 400	
Travel	-	-	-	100	100	
Per Diem	3,150	3,550	2,500	4,200	4,200	
Training	-	507	-	200	200	
Supplies	-	-	-	-	100	
Total Operating Expenditures	**3,757**	**4,327**	**2,750**	**4,900**	**5,000**	**2%**
Total Expenditures	**$ 3,757**	**$ 4,327**	**$ 2,750**	**$ 4,900**	**$ 5,000**	**2%**

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: As the COVID-19 Pandemic subsides, HCPRD makes it a priority to provide a fun, safe & positive environment for all patrons and participants of Habersham County. Our goal is to regain participation in programs and facility usage/rentals.

Goal #2: Improve playing surfaces at soccer facilities, along with finding resources to subsidize field light improvements.

Budget Highlights:

FY2022 budget reflects a decrease in Contracted Services of $600 and a decrease in Waste Disposal of $800.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$384,165	$403,815	$379,677	$402,822	$416,104
Benefits	84,809	83,703	95,507	88,863	104,041
Operating Expenditures	472,070	505,931	426,914	501,000	499,600
Total Expenditures	$941,044	$993,450	$902,098	$992,685	$1,019,745

FY21 Completed Goals

FY21 Goal #1: Provide a cheerleading program (classes and competition cheer squads) to Habersham County year-round.

FY21 Goal #2: Revitalize the Natatorium with refreshed pool deck floor and HVAC unit.

FY2022 Annual Budget
Governmental Funds - Culture & Recreation
Recreation Department - 696

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 196,983	$ 202,272	$ 221,730	$ 217,322	$ 230,604	
Part Time Salaries	187,031	200,962	157,713	185,000	185,000	
Overtime	152	581	234	500	500	
Total Salaries	**384,165**	**403,815**	**379,677**	**402,822**	**416,104**	**3%**
Benefits						
Group Insurance	34,156	28,926	45,001	35,963	44,648	
Retirement Contribution	8,460	9,740	9,743	8,592	14,114	
Social Security (FICA)	28,982	30,781	29,018	30,816	31,833	
Workers' Compensation	11,724	12,947	10,273	11,998	11,952	
Vision Insurance	325	300	320	325	325	
Dental Insurance	1,161	1,010	1,151	1,169	1,169	
Total Benefits	**84,809**	**83,703**	**95,507**	**88,863**	**104,041**	**17%**
Total Personal Services	**468,974**	**487,518**	**475,184**	**491,685**	**520,145**	**6%**
Operating Expenditures						
Telephone	1,532	2,193	2,001	2,190	2,190	
Advertising	819	286	258	1,000	1,000	
Travel Expense	2,493	2,347	991	2,920	2,920	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	860	2,737	1,596	1,620	1,620	
Postage	16	22	50	50	50	
Conference & Training	1,036	277	308	2,000	2,000	
Dues	8,125	9,536	6,469	9,670	9,670	
Non Vehicle Parts/Repair/Maint	27,376	59,602	44,354	50,100	50,100	
Contracted Services	66,000	66,766	47,144	74,600	74,000	
Rent	42,300	45,299	43,572	46,250	46,250	
Waste Disposal	4,437	4,056	4,145	3,800	3,000	
Bank Fees	3,803	3,125	2,292	3,000	3,000	
Utilities	211,519	212,841	193,623	205,000	205,000	
Gas/Oil	2,618	2,567	1,817	3,000	3,000	
Tires/Tubes	300	-	-	300	300	
Supplies	77,703	65,363	68,820	71,000	71,000	
Concessions	13,969	18,678	9,342	15,000	15,000	
Small Equipment Under $5,000	930	-	-	1,000	1,000	
Special Programs	6,233	10,236	24	8,000	8,000	
Special Events	-	-	109	500	500	
Total Operating Expenditures	**472,070**	**505,931**	**426,914**	**501,000**	**499,600**	**0%**
Total Expenditures	**$ 941,044**	**$ 993,450**	**$ 902,098**	**$ 992,685**	**$ 1,019,745**	**3%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	5	5	5	5	5
Part Time	41	41	41	41	41

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
Boys and Girls Club
Library System
Forestry Commission

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

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	983,160	1,000,279	1,020,460	1,026,023	1,076,198
Total Expenditures	$983,160	$1,000,279	$1,020,640	$1,026,023	$1,076,198

FY2022 Annual Budget
Governmental Funds
Independent Agencies

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Operating Expenditures						
Board Of Education	$ 365,473	$ 369,250	$ 379,831	$ 369,000	$ 380,000	
Mental Health	26,300	26,300	26,300	30,000	30,000	
Soque River Watershed Assoc	5,000	5,000	5,000	5,000	5,000	
Legacy Link	10,450	10,450	11,450	11,450	12,450	
County Health Department	198,788	198,788	198,788	198,788	198,788	
Family & Children Services	71,422	71,710	74,787	87,300	92,300	
Boys and Girls Club	-	-	-	-	30,000	
Library System	297,896	311,121	316,825	316,825	320,000	
Forestry Commission	7,832	7,660	7,660	7,660	7,660	
Total Operating Expenditures	**983,160**	**1,000,279**	**1,020,640**	**1,026,023**	**1,076,198**	**5%**
Total Expenditures	**$ 983,160**	**$ 1,000,279**	**$ 1,020,640**	**$ 1,026,023**	**$ 1,076,198**	**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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$88,779	$138,228	$114,762	$129,740	$100,000
Expenditures	-	14,500	$57,546	100,000	90,000
Other Sources and (Uses)	(78,000)	(60,000)	(70,000)	(29,740)	(10,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$10,779	$63,728	$ (12,785)	$ -	$ -

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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$42,716	$43,245	$40,526	$40,751	$40,000
Expenditures	33,186	44,385	29,497	40,751	40,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$9,530	$(1,140)	$11,029	$ -	$ -

FY2022 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
			Jail Fund			
Revenues						
Fines, Fees & Forfeitures	$ 88,779	$ 138,228	$ 114,762	$ 129,740	$ 100,000	
Total Revenues	**88,779**	**138,228**	**114,762**	**129,740**	**100,000**	**-23%**
Expenditures						
Capital Expenditures	-	-	-	100,000	90,000	
Vehicles	-	14,500	57,546	-	-	
Total Expenditures	**-**	**14,500**	**57,546**	**100,000**	**90,000**	**-10%**
Other Sources and (Uses)						
Appropriated Fund Balance	-	-	-	40,260	60,000	
Transfers Out	(78,000)	(60,000)	(70,000)	(70,000)	(70,000)	
Total Other Sources and (Uses)		**(60,000)**	**(70,000)**	**(29,740)**	**(10,000)**	**-66%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 10,779**	**$ 63,728**	**$ (12,785)**	**$ -**	**$ -**	
			Inmate Welfare			
Revenues						
Fines, Fees & Forfeitures	$ 42,716	$ 43,245	$ 40,526	$ 40,751	$ 40,000	
Total Revenues	**42,716**	**43,245**	**40,526**	**40,751**	**40,000**	**-2%**
Expenditures						
Supplies	6,392	44,385	20,252	40,751	40,000	
Small Equipment under $5,000	19,299	-	-	-	-	
Capital Outlay	7,495	-	9,245	-	-	
Total Expenditures	**33,186**	**44,385**	**29,497**	**40,751**	**40,000**	**-2%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 9,530**	**$ (1,140)**	**$ 11,029**	**$ -**	**$ -**	

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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$31,364	$39,055	$30,778	$23,200	$23,575
Expenditures	16,792	23,742	54,375	6,000	14,855
Other Sources and (Uses)	-	-	$23,597	(17,200)	(8,720)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$14,572	$15,313	$ -	$ -	$ -

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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$73,005	$108,018	$87,877	$100,000	$141,667
Expenditures	29,202	43,207	35,150	40,000	56,667
Other Sources and (Uses)	(43,803)	(58,966)	(53,490)	(60,000)	(85,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$5,845	($763)	$ -	$ -

FY2022 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
			Law Library			
Revenues						
Fines, Fee & Forfeitures	$ 30,235	$ 36,790	$ 29,251	$ 23,200	$ 23,500	
Interest	1,129	2,265	1,528	-	75	
Total Revenues	**31,364**	**39,055**	**30,778**	**23,200**	**23,575**	**2%**
Expenditures						
Personal Services	2,000	3,300	3,600	-	3,600	
Contracted Services	550	5,698	5,155	-	5,155	
Supplies	14,242	14,744	45,621	6,000	6,000	
Surety Bonds	-	-	-	-	100	
Total Expenditures	**16,792**	**23,742**	**54,375**	**6,000**	**14,855**	**148%**
Other Sources and (Uses)						
Reserve For Fund Balance	-	-	-	(17,200)	(8,720)	-
Total Other Sources and (Uses)	**-**	**-**	**-**	**(17,200)**	**(8,720)**	**-49%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 14,572**	**$ 15,313**	**$ (23,597)**	**$ -**	**$ -**	
			Hotel/Motel Tax			
Revenues						
Taxes	$ 73,005	$ 108,018	$ 87,877	$ 100,000	$ 141,667	
Total Revenues	**73,005**	**108,018**	**87,877**	**100,000**	**141,667**	**42%**
Expenditures						
Payment to Other Agencies	29,202	43,207	35,150	40,000	56,667	
Total Expenditures	**29,202**	**43,207**	**35,150**	**40,000**	**56,667**	**42%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	(43,803)	(58,966)	(53,490)	(60,000)	(85,000)	
Total Other Sources and (Uses)	**(43,803)**	**(58,966)**	**(53,490)**	**(60,000)**	**(85,000)**	**42%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ 5,845**	**$ (763)**	**$ -**	**$ -**	

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 by encouraging offenders to become productive and law-abiding citizens.

Goal #1: At least 60% of participants entering into the program in 2019-2020 will graduate successfully with 6 or more months of clear drug screens in 2021.

Goal #2: At least 80% of graduates do not commit a new misdemeanor within 3 years after graduation, and at least 75% of graduates do not commit a new felony within 3 years after graduation.

Budget Highlights:

FY2022 budget reflects an increase in Travel Expense of $1,924, a decrease in Postage of $25, an increase in Conference & Training of $2,773, a decrease in Rent of $3,600, an decrease in Contracted Services of $5,190, an decrease in Drug Testing of $27,559, an increase in Miscellaneous of $11,850, a decrease in Supplies of $3,520, a decrease in Special Events of $2,000 and a decrease in Charges From Other Counties of $35,866.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$654,459	$649,512	$607,287	$721,783	$755,234
Expenditures	588,708	611,494	630,433	727,982	745,234
Other Sources and (Uses)	(14,184)	(6,000)	($35,756)	6,199	(10,000)
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$51,567	$32,018	($58,903)	$ -	$ -

FY21 Completed Goals

FY21 Goal #1: Increase participation to 90% capacity in FY21 (144 total for 160 capacity) by the end of Q2:

Drug Court- total of 99 participants for 110 capacity (total circuit)

FDTC- total of 27 active participants for 30 capacity (total circuit)

MHC- total off 18 active participants for 20 capacity (total circuit)

FY21 Goal #2: Graduate at least 50 new participants in FY21:

Drug Court- 35

FDTC- 10

MHC- 5

FY2022 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
			Drug Abuse Treatment/Felony Drug Court			
Revenues						
Intergovernmental	$ 482,054	$ 484,379	$ 478,421	$ 563,283	$ 436,408	
Fines, Fees & Forfeitures	172,194	164,664	128,408	158,500	156,035	
Other	210	469	458	-	162,791	
Total Revenues	**654,458**	**649,512**	**607,287**	**721,783**	**755,234**	**19%**
Expenditures						
Personal Services	111,033	152,732	178,070	179,663	260,940	
Contracted Services	402,222	372,734	402,320	452,891	418,402	
Operating Services	75,452	86,028	50,043	95,428	65,892	
Total Expenditures	**588,707**	**611,494**	**630,433**	**727,982**	**745,234**	**15%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	(5,683)	(6,000)	-	-	-	
Transfer In (Out) to FDTC	(8,501)	-	(35,756)	(10,000)	(10,000)	
Non-Expendable Reserves	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	16,199	-	
Total Other Sources and (Uses)	**(14,184)**	**(6,000)**	**(35,756)**	**6,199**	**(10,000)**	**-117%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 51,567**	**$ 32,018**	**$ (58,903)**	**$ -**	**$ -**	

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FY2022 Annual Budget
Special Revenue Funds - Felony Drug Court - 290
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 81,134	$ 117,135	$ 131,068	$ 129,480	$ 171,043	
Part Time Salaries	-	-	-	-	14,976	
Total Salaries	**81,134**	**117,135**	**131,068**	**129,480**	**186,019**	**44%**
Benefits						
Group Insurance	17,978	25,941	31,728	34,020	50,745	
Retirement Contribution	3,168	-	4,730	4,754	8,049	
Social Security (FICA)	7,671	8,305	9,170	9,905	14,231	
Workers' Compensation	488	614	572	608	701	
Vision Insurance	130	169	174	195	260	
Dental Insurance	464	568	629	701	935	
Total Benefits	**29,899**	**35,597**	**47,002**	**50,183**	**74,921**	**49%**
Total Personal Services	**111,033**	**152,732**	**178,070**	**179,663**	**260,940**	**45%**
Operating Expenditures						
Telephone	1,678	548	-	2,160	-	
Travel Expense	3,281	2,746	3,569	3,221	5,493	
Parts/Repair/Maint	-	-	-	-	-	
Postage	-	99	100	325	300	
Conference & Training	138	-	3,333	500	3,273	
Non-Vehicle Parts/Repair/Maint	-	3,712	141	2,000	1,000	
Rent	-	-	7,700	12,000	8,400	
Contracted Services	335,114	304,806	316,339	347,800	342,610	
Waste Disposal	210	312	486	240	240	
Drug Testing	61,801	60,512	70,512	84,645	57,086	
Miscellaneous	1,607	896	300	3,000	14,850	
Utilities	-	3,600	5,474	6,000	6,000	
Supplies	3,811	11,084	3,446	8,500	4,980	
Small Equipment Under $5,000	-	615	-	-	-	
Special Events	2,910	3,838	3,212	4,000	2,000	
Charges From Other Counties	67,125	65,996	37,612	73,928	38,062	
Transfer to General Fund	5,683	6,000	-	-	-	
Transfer to FDTC	8,501	-	35,756	10,000	10,000	
Non-Expendable Reserve	-	-	-	-	-	
Total Operating Expenditures	**491,858**	**464,762**	**487,980**	**558,319**	**494,294**	**-11%**
Total Expenditures	**$ 602,891**	**$ 617,494**	**$ 666,050**	**$ 737,982**	**$ 755,234**	**2%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	2	3	3	4
Part Time	-	-	-	-	1

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 & MENTAL HEALTH 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 who are participating. Mental Health Court is a new treatment program through the Superior Court system that is available to those who are incarcerated in jail with severe mental health issues that have not historically had any treatment options. These programs are 90% grant funded with a 10% matching component.

Goal #1: At least 60% of participants entering into the program in 2019-2020 will graduate successfully with 6 or more months of clear drug screens in 2021.

Goal #2: At least 80% of graduates do not commit a new misdemeanor within 3 years after graduation, and at least 75% of graduates do not commit a new felony within 3 years after graduation.

Budget Highlights:

FY2022 budget reflects a decrease in Telephone of $1,440, a decrease in Travel Expense of $6,978, a decrease in Conference & Training of $2,000, a decrease in Contracted Services of $162,929, a decrease in Drug Testing of $14,072, a decrease in Miscellaneous of $3,000, a decrease in Supplies of $700, and a decrease in Special Events of $2,500.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$100,703	$160,027	$226,464	$432,522	$226,885
Expenditures	114,254	153,221	271,451	424,730	236,885
Other Sources and (Uses)	8,501	-	35,756	(7,792)	10,000
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$(5,050)	$6,806	$(9,230)	$ -	$ -

FY21 Completed Goals

FY21 Goal #1: Increase participation to 90% capacity in FY21 (144 total for 160 capacity) by the end of Q2:

Drug Court- total of 99 participants for 110 capacity (total circuit)
FDTC- total of 27 active participants for 30 capacity (total circuit)
MHC- total off 18 active participants for 20 capacity (total circuit)

FY21 Goal #2: Graduate at least 50 new participants in FY21:

Drug Court- 35
FDTC- 10
MHC- 5

FY2022 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
			Family Dependency and Mental Health Treatment Court			
Revenues						
Intergovernmental Grant	$ 80,451	$ 139,494	$ 210,633	$ 389,058	$ 207,638	
Fines, Fees & Forfietures	20,252	20,533	15,831	43,464	19,247	
Other	-	-	-	-	-	
Total Revenues	**100,703**	**160,027**	**226,464**	**432,522**	**226,885**	**91%**
Expenditures						
Personal Services	47,678	63,368	102,032	129,850	132,124	
Contracted Services	60,707	87,346	167,402	288,180	104,261	
Operating Services	5,870	2,506	2,016	6,700	500	
Total Expenditures	**114,254**	**153,221**	**271,451**	**424,730**	**236,885**	**56%**
Other Sources and (Uses)						
Transfer In (Out) to Date Fund	8,501	-	35,756	10,000	10,000	
Fund Balance Forward	-	-	-	(17,792)	-	
Total Other Sources and (Uses)	**8,501**	**-**	**35,756**	**(7,792)**	**10,000**	**-122%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (5,050)**	**$ 6,806**	**$ (9,230)**	**$ -**	**$ -**	

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FY2022 Annual Budget
Special Revenue Funds - Family Dependency and Mental Health Treatment Court - 291
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 37,488	$ 36,450	$ 72,478	$ 78,728	$ 83,953	
Part Time Salaries	-	14,129	14,115	31,200	16,636	
Overtime	111	-	-	-	-	
Total Salaries	**37,600**	**50,578**	**86,594**	**109,928**	**100,589**	**-8%**
Benefits						
Group Insurance	5,426	8,809	6,816	7,807	17,938	
Retirement Contribution	1,404	-	1,476	2,891	4,895	
Social Security (FICA)	2,794	3,444	6,537	8,409	7,695	
Workers' Compensation	204	286	377	516	409	
Vision Insurance	55	57	51	65	130	
Dental Insurance	196	194	182	234	468	
Total Benefits	**10,078**	**12,790**	**15,438**	**19,922**	**31,535**	**58%**
Total Personal Services	**47,678**	**63,368**	**102,032**	**129,850**	**132,124**	**2%**
Operating Expenditures						
Telephone	-	-	-	1,440	-	
Travel Expense	551	3,865	6,329	7,820	1,171	
Postage	24	51	77	-	-	
Conference & Training	17	180	1,394	2,000	1,171	
Contracted Services	57,515	80,631	147,053	262,520	99,591	
Drug Testing	2,600	2,620	12,550	14,400	2,328	
Miscellaneous	635	1,139	492	3,000	500	
Supplies	2,145	1,367	1,394	1,200	-	
Special Events	3,090	-	130	2,500	-	
Total Operating Expenditures	**66,577**	**89,853**	**169,419**	**294,880**	**104,761**	**-64%**
Total Expenditures	**$ 114,254**	**$ 153,221**	**$ 271,451**	**$ 424,730**	**$ 236,885**	**-44%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	2	2	1	1	2
Part Time	1	1	2	3	1

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: Two person engines for majority of our front-line fire apparatus by applying for and being awarded the 2021 FEMA SAFER Staffing Grant for 9 new Firefighter/EMTs. This will help bring three more engines up to two person per shift.

Goal #2: Continue to work on our ISO ratings where we have made great strides in training, pre-fire plans, hose-hydrant-fire pumper-ladder testing. We feel confident we can reduce our current rating of a 5 to a 4.

Budget Highlights:

Approved a restructure of the Emergency Services Department which included a reclassification of the Fire Chief position into several positions within the Fire Department and the EMS. The Fire Chief position will be absorbed by the Emergency Services Director, add a Business Services Training Chief to be paid out of the Fire Department salaries and add a Training Officer-Lieutenant (QAC) to be paid out of the EMS Department salaries. Approved a Part Time Administrative Maintenance Coordinator/Supply Clerk position. FY2022 budget reflects a decrease in Telephone of $3,000, an increase in Vehicle Parts/Repair/Maintenance of $16,400, an increase in Non-Vehicle Parts/Repair/Maintenance of $5,600, a decrease in Contracted Services of $3,646, an increase in Waste Disposal of $108, an increase in Certifications of $900, an increase in Bank Fees of $300, a decrease in Uniforms of $2,000, an increase in Utilities of $500, an increase in Supplies of $4,800, a decrease in Small Equipment Under $5,000 of $5,000, a decrease in Pharmaceuticals of $3,000, and a decrease in Capital Outlay of $15,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$1,054,681	$2,768,022	$3,141,158	$3,144,660	$3,469,404
Expenditures	1,093,771	2,816,595	3,005,331	3,259,581	3,653,903
Other Sources and (Uses)	-	-	-	114,921	184,499
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(39,090)	$(48,573)	$135,827	$ -	$ -

FY21 Completed Goals

FY21 Goal #1: Improve staffing and retention of full-time employees. Work toward or continue to work towards two person engines for the county.

FY21 Goal #2: Start updating Emergency Services Stations with much needed renovations for 13, 14 and 16. Stations are in much needed repair and updates and Phase 1 is budgeted for FY 2021.

FY2022 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
			Emergency Medical Services			
Revenues						
Intergovernmental	$ 24,497	$ 116,361	$ 114,274	$ 115,000	$ 157,000	
Taxes	401,615	508,900	842,416	849,660	967,404	
Net Ambulance Charges	585,809	2,142,586	2,184,468	2,180,000	2,345,000	
Other	42,761	175	-	-	-	
Total Revenues	**1,054,681**	**2,768,022**	**3,141,158**	**3,144,660**	**3,469,404**	**0%**
Expenditures						
Personel Services	639,653	2,276,441	2,478,217	2,689,448	3,086,808	
Contracted Services	274,266	301,976	259,729	290,333	305,795	
Supplies	172,218	238,178	267,386	264,800	261,300	
Capital Outlay	7,634	-	-	15,000	-	
Total Expenditures	**1,093,771**	**2,816,595**	**3,005,331**	**3,259,581**	**3,653,903**	**8%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	-	-	-	-	122,934	
Fund Balance Forward	-	-	-	(114,921)	61,565	
Total Other Sources and (Uses)	**-**	**-**	**-**	**(114,921)**	**184,499**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (39,090)**	**$ (48,573)**	**$ 135,827**	**$ -**	**$ -**	

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FY2022 Annual Budget
Special Revenue Funds - Emergency Medical Services - 209
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 449,426	$ 1,582,381	$ 1,668,015	$ 1,866,143	$ 2,046,062	
Part Time Salaries	32,224	29,902	57,831	30,000	79,320	
Overtime	47,098	204,334	191,961	184,150	184,000	
Total Salaries	**528,747**	**1,816,616**	**1,917,808**	**2,080,293**	**2,309,382**	**11%**
Benefits						
Group Insurance	51,793	206,912	270,708	289,103	400,706	
Retirement Contribution	2,927	47,835	82,318	82,058	128,072	
Social Security (FICA)	39,442	134,783	142,086	158,119	176,668	
Workers' Compensation	14,918	63,705	57,431	69,955	62,184	
Vision Insurance	419	1,515	1,702	2,220	2,080	
Dental Insurance	1,407	5,075	6,165	7,700	7,716	
Total Benefits	**110,905**	**459,824**	**560,409**	**609,155**	**777,426**	**28%**
Total Personal Services	**639,653**	**2,276,441**	**2,478,217**	**2,689,448**	**3,086,808**	**15%**
Operating Expenditures						
Telephone	5,715	15,381	15,044	15,000	12,000	
Advertising	180	-	-	-	-	
Travel Expense	372	2,920	2,339	4,000	4,000	
Vehicle Parts/Repairs/Maint	69,076	75,662	43,605	43,600	60,000	
Postage	122	130	286	125	125	
Training/Conferences	144	12,765	17,362	30,000	30,000	
Non Vehicle Parts/ Repair/Maint	3,643	12,597	3,160	5,400	11,000	
Contracted Services	38,515	179,235	174,916	188,896	185,250	
Internet	972	3,000	2,705	3,000	3,000	
Waste Disposal	100	286	312	312	420	
Lease Payments	432	-	-	-	-	
Certifications	-	17,585	16,013	22,300	23,200	
Bank Fees	-	36	224	-	300	
Uniforms	27,276	14,509	18,216	22,000	20,000	
EMS Medical Supplies	9,491	66,330	77,341	80,000	80,000	
Utilities	2,016	6,736	5,972	7,000	7,500	
Gas/Oil	82,304	87,795	79,979	80,000	80,000	
Tires/Tubes	11,534	8,649	17,639	15,000	15,000	
Supplies	1,967	5,808	7,418	5,200	10,000	
Meetings with Meals	-	560	95	300	300	
Small Equipment Under $5,000	28,750	16,315	29,713	13,000	8,000	
Pharmaceuticals	8,879	13,855	14,775	20,000	17,000	
Co. EMS Subsidy to Hab Med Ctr	154,996	-	-	-	-	
Capital Outlay	7,634	-	-	15,000	-	
Total Operating Expenditures	**454,118**	**540,154**	**527,115**	**570,133**	**567,095**	**-1%**
Total Expenditures	**$ 1,093,771**	**$ 2,816,595**	**$ 3,005,331**	**$ 3,259,581**	**$ 3,653,903**	**12%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	30	30	39	39	40
Part Time	17	17	17	17	18

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: The E911 center is currently down seven full time positions. We would like to be fully staffed this fiscal year.

Goal #2: Oversee the county wide radio system project. This is a lengthy project that is very time consuming but will benefit the entire county as well as municipalities.

Budget Highlights:

Approved a 3.5% adjustment in all E-911 employees' salaries plus FICA. Approved a $1.00/HR for E-911 employees with Special Certifications plus FICA. Approved a Full Time Training/CAD/Open Records Manager. FY2022 budget reflects an increase in Dues of $20, a decrease in Non-Vehicle Parts/Repair/Maintenance of $1,500, an increase in Contracted Services of $7,614, an increase in Internet of $2,025, a decrease in Rent Tower Property of $2,200, a decrease in Waste Disposal of $140, a decrease in Taxes Paid Tower Property of $45, a decrease in Utilities of $4,000, and a decrease in Supplies of $1,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$753,901	$909,108	$834,283	$844,700	$856,179
Expenditures	1,126,366	1,568,397	1,378,226	1,557,909	1,800,862
Other Sources and (Uses)	525,827	882,160	591,888	713,209	944,683
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$153,362	$222,871	$47,946	$ -	$ -

FY21 Completed Goals

FY21 Goal #2: Complete the process to obtain P-33 compliance during this calendar year. This is a national certification for the entire Center.

FY2022 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
		E-911				
Revenues						
Charges for Services	$ 710,946	$ 862,461	$ 795,739	$ 804,000	$ 811,000	
Interest	297	1,082	-	-	-	
Other	42,659	45,565	38,544	40,700	45,179	
Total Revenues	**753,901**	**909,108**	**834,283**	**844,700**	**856,179**	**1%**
Expenditures						
Personal Services	871,864	928,936	1,000,367	1,128,439	1,322,543	
Contracted Services	204,156	368,993	300,260	348,698	355,472	
Supplies	32,223	31,040	30,526	33,700	28,700	
Debt Service	18,123	239,429	47,072	47,072	94,147	
Total Expenditures	**1,126,367**	**1,568,397**	**1,378,226**	**1,557,909**	**1,800,862**	**13%**
Other Sources and (Uses)						
Transfers In (Out) to General Fund	522,327	674,721	591,888	513,209	563,145	
Debt Proceeds	-	207,439	-	-	-	
Insurance Proceeds	3,500	-	-	-	-	
Appropriated Fund Balance	-	-	-	200,000	381,538	
Total Other Sources and (Uses)	**525,827**	**882,160**	**591,888**	**713,209**	**944,683**	**20%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 153,362**	**$ 222,871**	**$ 47,946**	**$ -**	**$ -**	

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FY2022 Annual Budget
Special Revenue Funds - E-911 - 215
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 570,551	$ 578,338	$ 602,318	$ 699,623	$ 812,206	
Part Time Salaries	66,550	55,996	90,746	134,104	147,897	
Overtime	37,763	100,273	94,407	35,000	40,000	
Total Salaries	**674,864**	**734,608**	**787,472**	**868,727**	**1,000,103**	**15%**
Benefits						
Group Insurance	111,390	102,129	116,605	153,440	190,428	
Retirement Contribution	26,128	29,172	30,876	29,771	47,261	
Social Security (FICA)	49,824	54,165	57,682	66,458	75,743	
Workers' Compensation	4,474	4,431	3,701	4,083	3,034	
Vision Insurance	1,133	1,014	876	1,297	1,299	
Dental Insurance	4,051	3,416	3,155	4,663	4,675	
Total Benefits	**197,000**	**194,328**	**212,896**	**259,712**	**322,440**	**24%**
Total Personal Services	**871,864**	**928,936**	**1,000,367**	**1,128,439**	**1,322,543**	**17%**
Operating Expenditures						
Telephone	11,183	10,629	12,394	12,000	12,000	
Advertising	180	36	-	300	300	
Travel Expense	5,661	6,036	2,924	7,000	7,000	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repairs/Maint	333	747	1,358	1,200	1,200	
Postage	210	217	275	250	250	
Conference & Training	4,912	4,057	3,332	6,000	6,000	
Dues	993	1,043	142	1,020	1,040	
Non Vehicle Parts/ Repairs/Maint	1,729	-	1,285	5,000	3,500	
Contracted Services	137,257	304,356	235,106	272,793	280,407	
Internet	-	-	-	-	2,025	
Rent Tower Property	40,875	40,875	40,800	42,000	40,800	
Waste Disposal	763	936	936	940	800	
Taxes Paid Tower Property	60	60	60	195	150	
Uniforms	775	1,382	2,214	2,000	2,000	
Utilities	18,824	15,751	16,899	18,000	14,000	
Gas/Oil	1,257	1,122	966	1,200	1,200	
Supplies	4,699	5,620	6,541	8,000	7,000	
Small Equipment Under $5,000	6,668	7,166	3,906	4,500	4,500	
Total Operating Expenditures	**236,379**	**400,033**	**329,138**	**382,398**	**384,172**	**0%**
Debt Service						
Capital Lease	18,123	31,990	47,072	47,072	94,147	
Total Debt Service	**18,123**	**31,990**	**47,072**	**47,072**	**94,147**	**100%**
Total Expenditures	**$ 1,126,367**	**$ 1,360,958**	**$ 1,376,578**	**$ 1,557,909**	**$ 1,800,862**	**16%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	20	22	22	22	23
Part Time	14	14	14	14	14

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: Review client assessments to determine client needs and preferences. Gather client feedback and react accordingly to review and identify areas of improvement in our service and programs.

Goal #2: Maintain current volunteer count at 81, monitor growth, have a root plan to recruit additional volunteers as needed.

Budget Highlights:

FY2022 budget reflects an increase in Advertising of $46, a decrease in Vehicle Parts/Repair/Maintenance of $2,000, an increase in Postage of $150, a decrease in Dues of $100, a decrease in Non-Vehicle Parts/Repair/Maintenance of $2,000, a decrease in Contracted Services of $14,569, a decrease in Waste Disposal of $100, a decrease in Utilities of $3,500, a decrease in Gas/Oil of $2,000, a decrease in Tire/Tubes of $300, an increase in Supplies of $500, an increase in Small Equipment Under $5,000 of $3,000, and an increase in Vehicles of $20,206.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Total Revenues	$265,078	$278,881	$337,680	$411,112	$443,518
Expenditures	353,430	415,645	435,805	632,369	659,961
Other Sources and (Uses)	102,153	192,295	98,125	221,257	216,443
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$13,801	$55,531	$ -	$ -	$ -

FY21 Completed Goals

FY21 Goal #1: Exceed client expectation through provision of programs, opportunities, and services. Asses results of client surveys to identify areas of improvement and react accordingly to client needs and preferences.

FY21 Goal #2: Focus on sustainability to ensure programs and services remain available for those in need. Secure resources to advance our programs and develop new avenues. Seek Grant opportunities that will further our programs and services.

FY2022 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
			Senior Center			
Revenues						
Federal/State Grants	$ 192,468	$ 203,777	$ 272,682	$ 356,312	$ 363,518	
Client Contributions	9,375	8,727	10,318	9,800	10,000	
Other	63,236	66,377	54,681	45,000	70,000	
Total Revenues	**265,078**	**278,881**	**337,680**	**411,112**	**443,518**	**22%**
Expenditures						
Personal Services	252,489	274,077	295,349	327,115	355,374	
Contracted Services	64,289	85,618	85,209	238,300	243,937	
Operating Services	36,652	55,950	55,247	66,954	80,856	
Total Expenditures	**353,430**	**415,645**	**435,805**	**632,369**	**680,167**	**45%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	102,153	192,295	98,125	121,257	140,411	
Appropriated Fund Balance	-	-	-	100,000	96,238	
Total Other Sources and (Uses)	**102,153**	**192,295**	**98,125**	**221,257**	**236,649**	**125%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 13,801**	**$ 55,531**	**$ -**	**$ -**	**$ -**	

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FY2022 Annual Budget
Special Revenue Funds - Senior Center - 262
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 174,053	$ 189,111	$ 181,532	$ 189,571	$ 199,741	
Part Time Salaries	14,081	18,434	41,775	50,385	55,173	
Overtime	1,034	306	599	700	700	
Total Salaries	**189,168**	**207,852**	**223,906**	**240,656**	**255,614**	**6%**
Benefits						
Group Insurance	38,728	38,943	43,036	54,752	61,932	
Retirement Contribution	7,652	8,635	9,007	8,343	13,175	
Social Security (FICA)	13,446	14,716	15,725	18,410	19,532	
Workers' Compensation	2,263	2,861	2,601	3,535	3,691	
Vision Insurance	210	195	182	250	260	
Dental Insurance	1,023	876	892	1,169	1,170	
Total Benefits	**63,321**	**66,225**	**71,443**	**86,459**	**99,760**	**15%**
Total Personal Services	**252,489**	**274,077**	**295,349**	**327,115**	**355,374**	**9%**
Operating Expenditures						
Telephone	987	1,070	1,331	1,500	1,500	
Advertising	337	134	-	154	200	
Travel Expense	2,099	1,473	738	1,700	1,700	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repairs/Maint	2,162	2,306	1,058	5,000	3,000	
Postage	198	78	-	100	250	
Training & Conferences	10	286	50	500	500	
Dues	496	392	359	800	700	
Non Vehicle Parts/Repair/Maint	150	3,074	401	5,000	3,000	
Internet	-	-	467	800	800	
Contracted Services	64,289	85,618	85,209	238,300	243,937	
Waste Disposal	620	624	709	900	800	
Utilities	17,942	19,920	21,428	25,000	21,500	
Gas/Oil	7,511	8,506	7,996	12,000	10,000	
Tires/Tubes	981	1,070	1,257	2,500	2,200	
Supplies	3,158	3,019	6,644	6,000	6,500	
Small Equipment under $5,000	-	798	12,808	5,000	8,000	
Vehicles	-	13,200	-	-	20,206	
Total Operating Expenditures	**100,941**	**141,568**	**140,456**	**305,254**	**324,793**	**6%**
Total Expenditures	**$ 353,430**	**$ 415,645**	**$ 435,805**	**$ 632,369**	**$ 680,167**	**8%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	5	5	5	5	5
Part Time	1	2	3	3	3

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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$ -	$ -	$ -	$ -	$ -
Expenditures	5	-	-	-	-
Other Sources and (Uses)	-	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(5)	$ -	$ -	$ -	$ -

FY2022 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
			Confiscated Assets			
Revenues						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Forfeitures	-	-	-	-	-	
Total Revenues	**-**	**-**	**-**	**-**	**-**	**0%**
Expenditures						
Personal Services	-	-	-	-	-	
Contracted Services	-	-	-	-	-	
Supplies	5	-	-	-	-	
Debt Service	-	-	12,000	-	-	
Total Expenditures	**5**	**-**	**12,000**	**-**	**-**	**0%**
Other Sources and (Uses)						
Transfers In General Fund	-	-	613	-	-	
Total Other Sources and (Uses)	**-**	**-**	**613**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (5)**	**$ -**	**$ (11,387)**	**$ -**	**$ -**	



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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$52,486	$62,436	$ -	$ -	$ -
Expenditures	2,464,620	5,644,342	786,618	467,109	832,920
Other Sources and (Uses)	7,095,756	842,942	801,840	467,109	832,920
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$4,683,622	$(4,738,965)	$16,281	$ -	$ -

FY2022 Annual Budget
Capital Improvements Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Interest	$ 47,927	$ 62,436	$ 1,059	$ -	$ -	
Other	4,557	-	-	-	-	
Total Revenues	**52,484**	**62,436**	**1,059**	**-**	**-**	**0%**
Expenditures						
Capital Outlay	2,472,451	5,644,342	786,618	467,109	832,920	
Total Expenditures	**2,472,451**	**5,644,342**	**786,618**	**467,109**	**832,920**	**78%**
Other Sources and (Uses)						
Transfers In - General Fund	379,314	842,942	801,840	467,109	832,920	
Proceeds from Contracts Payable	6,724,275	-	-	-	-	
Total Other Sources and (Uses)	**7,103,589**	**842,942**	**801,840**	**467,109**	**832,920**	**78%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 4,683,622**	**$ (4,738,965)**	**$ 16,281**	**$ -**	**$ -**	

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FY2022 Annual Budget
Capital Improvements Fund
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Countywide						
Capital Lease	$ 2,080,914	$ 5,019,600	$ 11,663	$ -	$ -	
Improvements	7,666	800	-	-	-	
Transfer	7,833	-	-	-	-	
Total Countywide	$ 2,096,413	$ 5,020,400	$ 11,663	$ -	$ -	**0%**
County Manager						
Capital Expenditure	$ -	$ -	$ 30,978	$ -	$ -	
Total County Manager	$ -	$ -	$ 30,978	$ -	$ -	**0%**
Tax Assessor						
Capital Expenditure	$ -	$ -	$ 18,764	$ 18,764	$ 18,764	
Total Tax Assessor	$ -	$ -	$ 18,764	$ 18,764	$ 18,764	**0%**
Facilities Management						
Capital Expenditure	$ 14,293	$ 73,139	$ 300,833	$ 33,877	$ 277,575	
Vehicles	-	-	26,453	-	-	
Total Facilities Management	$ 14,293	$ 73,139	$ 327,286	$ 33,877	$ 277,575	**719%**
Information Technology						
Equipment under $5,000	$ -	$ -	$ -	$ -	$ -	
Capital Expenditure	20,000	49,247	129,814	96,720	182,020	
Total Information Techonology	$ 20,000	$ 49,247	$ 129,814	$ 96,720	$ 182,020	**88%**
District Attorney						
Vehicles	$ -	$ -	$ -	$ -	$ 24,500	
Total District Attorney	$ -	$ -	$ -	$ -	$ 24,500	**100%**
Road Department						
Capital Expenditure	$ -	$ -	$ -	$ 7,500	$ -	
Total Roads & Bridges	$ -	$ -	$ -	$ 7,500	$ -	**-100%**
Sheriff						
Equipment under $5,000	$ 16,935	$ -	$ -	$ -	$ -	
Capital Expenditure	18,826	18,826	41,800	25,760	68,573	
Vehicles	13,975	42,296	155,968	86,000	-	
Total Sheriff	$ 49,736	$ 61,122	$ 197,768	$ 111,760	$ 68,573	**-39%**
Jail						
Equipment under $5,000	$ 10,500	$ -	$ -	$ -	$ -	
Vehicles	19,787	-	-	-	-	
Capital Expenditure	3,680	24,126	960	-	-	
Building Renovation	181,175	-	-	-	-	
Total Jail	$ 215,142	$ 24,126	$ 960	$ -	$ -	**0%**

FY2022 Annual Budget
Capital Improvements Fund - continued
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Original Budget FY20	Approved Budget FY21	Approved Budget FY22	% of Change
Animal Control						
Vehicle	$ -	$ 26,002	$ -	$ -	$ 25,000	
Building Renovation	29,462	550	-	-	-	
Total Animal Control	$ 29,462	$ 26,552	$ -	$ -	$ 25,000	**0%**
Fire						
Equipment under $5,000	$ -	$ 21,183	$ -	$ -	$ -	
Vehicle	-	-	-	-	$ 37,500	
Capital Expenditure	-	1,470	-	75,000	63,000	
Total E-911	$ -	$ 22,653	$ -	$ 75,000	$ 100,500	**34%**
E-911						
Capital Expenditure	$ -	$ -	$ 28,597	$ -	$ -	
Equipment under $5,000	-	-	-	12,500	-	
Total E-911	$ -	$ -	$ 28,597	$ 12,500	$ -	**-100%**
Building Department						
Vehicles	$ -	$ 21,649	$ -	$ 22,500	$ -	
Capital Expenditures	-	-	-	-	-	
Total Building Department	$ -	$ 21,649	$ -	$ 22,500	$ -	**-100%**
Recreation Department						
Equipment under $5,000	$ -	$ -	$ -	$ -	$ -	
Capital Expenditures	11,012	12,238	15,568	17,500	123,988	
Equipment/Machinery	-	-	-	-	-	
Debt Service	-	-	17,747	70,988	-	
Total Recreation Department	$ 11,012	$ 12,238	$ 33,315	$ 88,488	$ 123,988	**40%**
Extension Services						
Capital Expenditure	$ -	$ 53,292	$ -	$ -	$ -	
Total Senior Center	$ -	$ 53,292	$ -	$ -	$ -	**0%**
Senior Center						
Capital Expenditure	$ 36,394	$ 279,923	$ 7,473	$ -	$ -	
Total Senior Center	$ 36,394	$ 279,923	$ 7,473	$ -	$ -	**0%**
Health Department						
Capital Expenditure	$ -	$ -	$ -	$ -	$ 12,000	
Total Health Department	$ -	$ -	$ -	$ -	$ 12,000	**100%**
Total Capital Improvements	**$ 2,472,451**	**$ 5,644,342**	**$ 786,618**	**$ 467,109**	**$ 832,920**	609%

Five Year Capital Improvements Plan

Fiscal Years 2022 – 2026

Habersham County, GA
Five-Year Capital Improvements Plan for Fiscal Years 2022-2026

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	FY22	FY23	FY24	FY25	FY26	SPLOST VI	SPLOST VII	Grant	CIP	Other	Landfill
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
123 Human Resources	295,000	-	100,000	65,000	65,000	65,000	-	-	-	-	-	-
126 Tax Assessor	56,293	18,764	18,764	18,764	-	-	-	-	-	18,764	-	-
155 Facilities Management	1,113,227	277,575	277,000	131,900	135,200	291,552	-	-	-	277,575	-	-
160 Information Technology	442,020	182,020	130,000	-	130,000	-	-	-	-	182,020	-	-
266 District Attorney	49,000	24,500	-	-	24,500	-	-	-	-	24,500	-	-
340 Sheriff & 341 Jail	1,302,768	209,442	275,844	272,494	272,494	272,494	-	129,000	-	68,573	11,869	-
374 Animal Care and Control	25,000	25,000	-	-	-	-	-	-	-	25,000	-	-
384 Fire Department	5,559,492	1,589,492	3,350,000	540,000	40,000	40,000	-	1,488,992	-	100,500	-	-
385 EMA & 390 E-911	7,506,757	2,172,072	5,081,072	253,613	-	-	-	2,125,000	-	-	47,072	-
395 Emergency Medical Services	1,112,702	252,364	278,680	287,351	294,307	-	-	252,364	-	-	-	-
475 Road Department - Public Roads	15,943,555	2,667,555	2,390,000	2,560,000	3,440,000	4,886,000	-	1,886,529	781,026	-	-	-
475 Road Depart - Vehicles & Equip	2,168,345	221,345	449,000	574,000	432,000	492,000	-	221,345	-	-	-	-
585 Senior Center	20,206	20,206	-	-	-	-	-	-	-	-	20,206	-
589 Environmental Health	12,000	12,000	-	-	-	-	-	-	-	12,000	-	-
696 Recreation	2,158,138	123,988	1,107,188	451,988	175,988	298,988	-	-	-	123,988	-	-
750 Extension Services	50,000	-	-	-	50,000	-	-	-	-	-	-	-
754 Transit	10,900	5,200	5,700	-	-	-	-	-	-	-	5,200	-
480 Landfill	1,804,409	862,937	524,936	116,136	117,700	182,700	-	470,937	-	-	-	392,000
492 Airport	942,000	260,980	69,080	311,480	51,480	248,980	209,500	-	-	-	51,480	-
TOTAL	**$ 40,571,811**	**$ 8,925,440**	**$ 14,057,264**	**$ 5,582,726**	**$ 5,228,668**	**$ 6,777,714**	**$ 209,500**	**$ 6,574,167**	**$ 781,026**	**$ 832,920**	**$ 135,827**	**$ 392,000**

Human Resources

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VI	CIP
Human Resources Information System	$ 295,000	$ -	$ 100,000	$ 65,000	$ 65,000	$ 65,000	$ -	$ -
TOTAL	$ 295,000	$ -	$ 100,000	$ 65,000	$ 65,000	$ 65,000	$ -	$ -

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
Human Resources Information System - Support	$ -	$ -		$ 3,000	$ 3,000
TOTAL	$ -	$ -	$ -	$ 3,000	$ 3,000

Tax Assessor

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY24	FY26	SPLOST VI	CIP
Pictometry/Aerial Maps	$ 56,293	$ 18,764	$ 18,764	$ 18,764	$ -	$ -	$ -	$ 18,764
TOTAL	$ 56,293	$ 18,764	$ 18,764	$ 18,764	$ -	$ -	$ -	$ 18,764

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Operating Cost Changes	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -

Facilities Management

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VI	CIP
Replace Roof Aquatic Center Flat (4)	$ 141,000	$ 141,000	$ -	$ -	$ -	$ -	$ -	$ 141,000
Seal Coat, Crack Seal, Aquatic Center Parking Lots/Restripe	72,575	72,575	-	-	-	-	-	72,575
Replace HVAC Senior Center	36,000	36,000	-	-	-	-	-	36,000
Repaint interior DHS Building DFACS	15,200	-	15,200	-	-	-	-	-
Replace HVAC DFACS	28,000	28,000	-	-	-	-	-	28,000
Replace Flooring Library - Carpet Tile	61,000	-	61,000	-	-	-	-	-
Ford F-150 4x4 Extended Cab Truck	50,000	-	25,000	-	25,000	-	-	-
Replace Flooring Senior Center	38,000	-	38,000	-	-	-	-	-
Replace Locker Room HVAC Aquatic Ctr	21,000	-	21,000	-	-	-	-	-
Replace Roof Agriculture Building	36,000	-	36,000	-	-	-	-	-
Replace Roof, Sofit & Gutters-AVITA	96,000	-	96,000	-	-	-	-	-
Replace Flooring Health Department	53,200	-	-	53,200	-	-	-	-
Replace Roof Animal Control Office	12,500	-	-	12,500	-	-	-	-
Upgrade to LED lighting Library	24,200	-	-	24,200	-	-	-	-
Roof Soque Watershed	42,000	-	-	42,000	-	-	-	-
Install Drop Ceiling in Aquatic Center	57,000	-	-	-	57,000	-	-	-
Seal and Paint Exterior Aquatic Center	53,200	-	-	-	53,200	-	-	-
Upgrade to LED lighting AVITA, Senior Center, Health Department	72,552	-	-	-	-	72,552	-	-
Repaint Interior in Aquatic Center	144,000	-	-	-	-	144,000	-	-
Road Department Office Extension	75,000	-	-	-	-	75,000	-	-
TOTAL	$ 1,128,427	$ 277,575	$ 277,000	$ 131,900	$ 135,200	$ 291,552	$ -	$ 277,575

Note:
12202 to be replaced in FY23; 3169 to be replaced in FY25

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Operationg Cost Changes	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

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	FY22	FY23	FY24	FY25	FY26	SPLOST VI	CIP
Network Upgrade/Redundancy	$ 100,000	$ -	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -
Enterprise Contnent Management System	83,440	83,440	-	-	-	-		83,440
FOIA & Public Records Request Software	21,400	21,400	-	-	-	-	-	21,400
Wireless Network	45,000	45,000	-	-	-	-	-	45,000
Data Storage Expansion	160,000	-	80,000	-	80,000	-	-	-
E911 Server Replacement	32,180	32,180						32,180
TOTAL	$ 442,020	$ 182,020	$ 130,000	$ -	$ 130,000	$ -	$ -	$ 182,020

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
Enterprise Contnent Management Sys. (Replaces old System Support and nets cost to zero)	$ -	$ -	$ -	$ -	$ -
FOIA & Public Records Request Software	-	-	-	-	1,500
Wireless Network	-	-	-	-	-
E911 Server Replacement	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ 1,500

Notes:

Network Upgrade/Redundancy - Current network equipment is aging and is almost at full capacity. Network connectivity is critical for county operations. Network points continue to grow and additional switches are necessary. Regular upgrades to computer network equipment ensures reliable, secure and fast access to network stored information and applications is critical. Project will also be used to purchase new network switches, media converters, etc for dark fiber link project.

Enterprise Content Management System - Software includes enterprise content management, business process automation, workflow, records management, document imaging and webform software. Support for our existing document management solution ends December 2020. If a software related issue comes up with our current software once support has ended, we will have no way to resolve the issue. Software is currently used by Finance, HR and County Clerk's Office.

FOIA & Public Records Request Software - Software empowers organizations to easily manage public records requests. Increases our compliance regulations and laws, Cross-Departmental Coordination allows us to accept, coordinate and fulfill record requests all in one place. E911 has processed approximately 468 requests just this year, the SO has processed over 1100 requests so far this year and the Clerk's office has already processed approximately 160 requests this year. Each year requests are increasing. Please note that these numbers do not reflect time spent or the amount of work required to fulfill requests. Software will be used by the Sheriff's Office, County Clerk, Elections and E911.

Wireless Network Replacement - Current system is 6-7 years old. Access points are beyond end-of-life and are no longer receiving security or firmware updates or support. Wireless has a strong presence in our organization and it has not been stable or reliable. Newer solution gets us up to the new WiFi standard 6. It is faster, more secure and provides better performance.

Data Storage Upgrade/Expansion - The County's data storage needs continue to grow. Factors such as server images, electronic document imaging, data backups, security and in-car camera storage requirements increase our data storage needs.

Server Replacement - E911 server was purchased in 2016. Best practices state that servers should be replaced every 5-7 years. We would like to replace the existing server with 2 new servers for failover and redundancy at the E911 center. Their existing server will be repurposed as a second server at the Detention Center. This will give them failover and redundancy as well.

District Attorney

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VI	CIP
Replace Vehicle	$ 49,000	$ 24,500	$ -	$ -	$ 24,500	$ -	$ -	$ 24,500
TOTAL	$ 49,000	$ 24,500	$ -	$ -	$ 24,500	$ -	$ -	$ 24,500

Note:

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
Replace Vehicle - Reduces Maintenance Costs	$ -	$ (1,000)	$ (1,000)	$ -	$ -
	-	-	-	-	
TOTAL	$ -	$ (1,000)	$ (1,000)	$ -	$ -

County Sheriff

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VII	CIP	Jail Fund
3 Patrol Vehicles	$ 645,000	$ 129,000	$ 129,000	$ 129,000	$ 129,000	$ 129,000	$ 129,000	$ -	-
2 Patrol Vehicles	516,000	-	129,000	129,000	129,000	129,000	-	-	-
4 Car Cameras Watchguard 4RE	20,000	20,000	-	-	-	-	-	20,000	-
Missing Person/High-Risk Search Drones (2)	6,700	3,350	3,350	-	-	-	-	3,350	-
Special Response Team Ballistic Shield	6,466	6,466	-	-	-	-	-	6,466	-
CELLEBRITE Cloud Extraction Program	18,025	7,525	2,625	2,625	2,625	2,625	-	7,525	-
Panasonic Toughbook Stations	31,232	31,232	-	-	-	-	-	31,232	-
Detention:									
VERKADA Solutions	59,345	11,869	11,869	11,869	11,869	11,869	-	-	11,869
TOTAL	$ 1,302,768	$ 209,442	$ 275,844	$ 272,494	$ 272,494	$ 272,494	$ 129,000	$ 68,573	$ 11,869

Note:

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
5 Patrol Vehicles (reduces Maintenance Costs)	$ -	$ (5,000)	$ (5,000)	$ (3,500)	$ (2,000)
4 Car Cameras Watchguard 4RE	-	-	-	-	
Missing Person/High-Risk Search Drones (2)	-	-	-	-	-
Special Response Team Ballistic Shield	-	-	-	-	-
CELLEBRITE Cloud Extraction Program	250	500	500	500	500
Panasonic Toughbook Stations	-	-	-	750	750
VERKADA Solutions	-	-	-	-	-
TOTAL	$ 250	$ (4,500)	$ (4,500)	$ (2,250)	$ (750)

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	FY22	FY23	FY24	FY25	FY26	SPLOST VI	CIP
Replacement Truck F150 4x4	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ 25,000
TOTAL	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ 25,000

Note:
Vehicle #7423 2007 F250 scheduled for replacement with a F150 in FY22.

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
Replacement Truck F150 4x4 (Reduces Maintenance Costs)	$ -	$ (1,000)	$ (1,000)	$ -	$ -
	-	-	-	-	
TOTAL	$ -	$ (1,000)	$ (1,000)	$ -	$ -

Fire Department

Project Management: Fire Chief
Service Type: Public Safety
Funding Source: Fund 350 - Capital

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VII	CIP
General & Personal Protection Equipment Replacement	$ 200,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -
Administrative Vehicles F250	100,000	50,000	50,000	-	-	-	50,000	-
Fire Protective/Turn Out Gear Washer/Extractors and Dryers	26,500	26,500	-	-	-	-	26,500	-
Extrication Equipment	97,492	97,492	-	-	-	-	97,492	-
Refurbish Fire Engine (E1 Pumper)	100,000	100,000	-	-	-	-	100,000	-
Station 13 Update Repairs Phase 2	50,000	5,000	45,000	-	-	-	-	5,000
Station 14 Update Repairs Phase 2	50,000	5,000	45,000	-	-	-	-	5,000
Stateion 16 Update Repairs Phase 1	50,000	5,000	45,000	-	-	-	-	5,000
Large Diameter Fire Supply Hose (LDH)	48,000	48,000					-	48,000
Large Diameter Hose Roller/Plastes for each engine	15,000	15,000					-	15,000
Security Camera Systems for Emergency Services Stations	22,500	22,500						22,500
Station 12 Addition	175,000	175,000					175,000	
Pumper	200,000	-	200,000	-	-	-	-	-
Tanker	425,000	-	425,000	-	-	-	-	-
Hwy 365 Headquaters Station	4,000,000	1,000,000	2,500,000	500,000			1,000,000	
TOTAL	$ 5,559,492	$ 1,589,492	$ 3,350,000	$ 540,000	$ 40,000	$ 40,000	$ 1,488,992	$ 100,500

Note:
Replace 84114 in FY21; Replace 84111 in FY22

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs on Equipment	$ -	$ -	$ -	$ -	$ -
Hwy 365 Headquaters Station (Staffing & Utilities)	-	50,000	120,000	150,000	150,000
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ 50,000	$ 120,000	$ 150,000	$ 150,000

Emergency Communications (E-911)

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5-Year Total	FY22	FY23	FY24	FY25	FY26	CIP	E911	SPLOST VII
Telephone System Replacement	$ 113,757	$ 47,072	$ 47,072	$ 19,613	$ -	$ -	$ -	$ 47,072	
Dispatch Consoles	90,000	90,000	-	-	-	-	-	-	90,000
Flooring	35,000	35,000	-	-	-	-	-	-	35,000
Radio Frequencies	-	-	-	-	-	-	-	-	-
Radio Tower & Equiment (15-yr finance/2036 $350,000 at 3.5%)	-	-	-	-	-	-	-	-	-
Radio System (7-year lease purchase $7.4 million)	7,200,000	2,000,000	5,000,000	200,000	-	-	-	-	2,000,000
Replace Vehicle	68,000	-	34,000	34,000	-	-	-	-	-
TOTAL	$ 7,506,757	$ 2,172,072	$ 5,081,072	$ 253,613	$ -	$ -	$ -	$ 47,072	$ 2,125,000

Note:
Vehicle #2108 2013 Ford Explorer scheduled for replacement in FY23

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
Telephone System Replacement	$ -	$ -	$ -	$ -	$ -
Dispatch Consoles	-	-	-	-	-
Flooring	-	-	-	-	-
Radio System (5yr Warranty & Support included)	-	-	-	-	-
Replace Vehicle	-	-	(1,000)	(1,000)	(1,000)
TOTAL	$ -	$ -	$ (1,000)	$ (1,000)	$ (1,000)

Emergency Medical Services (EMS)

Project Management: **Emergency Services Director**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VII	EMS
Cardiac Monitor/Defibrillator (remaining payments through FY2023)	$ 75,148	$ 12,078	$ 12,078	$ 25,496	$ 25,496	$ -	$ 12,078	$ -
Replace Ambulance	695,768		225,102	231,855	238,811	-	-	-
Remount ambulance	140,000	140,000	-	-	-		140,000	-
General & Personal Protection Equipment Replacement	120,000	30,000	30,000	30,000	30,000	-	30,000	-
LUCUS Automated CPR Device	16,286	16,286	-	-	-	-	16,286	-
F250 Captain Vehicle	42,500	42,500	-	-	-	-	42,500	-
Computer/Tablets for Med Units	23,000	11,500	11,500	-	-	-	11,500	-
TOTAL	$ 1,112,702	$ 252,364	$ 278,680	$ 287,351	$ 294,307	$ -	$ 252,364	$ -

Note:

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs at this point	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Road Department - Public Roads

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VI	SPLOST VII	Grant
Asphalt Resurfacing	$ 8,900,000	$ 1,600,000	$ 1,700,000	$ 1,800,000	$ 1,900,000	$ 1,900,000	$ -	$ 818,974	$ 781,026
Pavement Preservation	500,000	100,000	100,000	100,000	100,000	100,000	-	100,000	-
Bridge Maintenance	500,000	100,000	100,000	100,000	100,000	100,000	-	100,000	-
Level Grove & Old Athens Intersection Improvement (Feasability Study & PE)	10,000	10,000	-	-	-	-	-	10,000	-
Ivy. Mtn. Connector (PE & R/W Acquisition)	155,555	155,555	-	-	-	-	-	155,555	
Stonebank Rd.	160,000	160,000	-	-	-	-	-	160,000	-
Pine Ridge Rd. & Bunny Trail	415,000	415,000	-	-	-	-	-	415,000	-
Ivy Trail.	77,000	77,000	-	-	-	-	-	77,000	-
Ivy. Mtn. Rd (PE & R/W Acquisition)	140,000	-	140,000	-	-	-	-	-	
Ivy. Mtn. Connector & Rd (Construction)	300,000	-	-	300,000	-	-	-	-	
Tugalo Shortcut Rd. (PE & R/W)	200,000	-	-	200,000	-	-	-	-	
Tugalo Shortcut Rd. (Construction)	700,000	-	-	-	350,000	350,000	-	-	-
							-		
Bridge Updates & Replacements	-	-	-	-	-	-	-	-	-
Hub Tatum Box Culvert (PE-R/W-Permitting)	-	-	-	-	-	-	-	-	-
Hub Tatum Box Culvert & Approaches (Construction	-	-	-	-	-	-	-	-	-
Garrison Drive Box Culvert (PE-R/W-Permitting)	50,000	50,000	-	-	-	-	-	50,000	-
Garrison Drive Box Culvert (Construction)	350,000	-	350,000	-	-	-	-	-	-
W. Glade Creek Box Culvert (PE-R/W-Permitting)	60,000	-	-	60,000	-	-	-	-	-
W. Glade Creek Box Culvert, and Paving	930,000	-	-	-	930,000	-	-	-	-
Wall Bridge Replacement (PE-P/W- Permitting)	60,000	-	-	-	60,000	-	-	-	-
Wall Bridge Replacement (Construction)	2,376,000	-	-	-	-	2,376,000	-	-	-
Old Gainesville Hwy Bridge (PE & Permitting)	60,000	-	-	-	-	60,000	-	-	-
	-								
TOTAL	$ 15,943,555	$ 2,667,555	$ 2,390,000	$ 2,560,000	$ 3,440,000	$ 4,886,000	$ -	$ 1,886,529	$ 781,026

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs at this point	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Road Department - Vehicles & Equipment

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VII	CIP
Gradall Excavator 152 Discovery	$ 66,345	$ 66,345	$ -	$ -	$ -	$ -	$ 66,345	$ -
Mowing Tractor M5111 (6415,16)	150,000	50,000	50,000	50,000	-	-	50,000	-
Flatbed Service Truck (Surplus 6221)	8,000	8,000	-	-	-	-	8,000	-
Flatbed Skid Steer Truck (Move 6322 to LF)	8,000	8,000	-	-	-	-	8,000	-
1/2 Ton Pick-Up 4x4 (6219,6217,6215)	145,000	58,000	58,000	29,000	-	-	58,000	-
3/4 Ton Crew Cab 4x4 (6222,31,29)	120,000	-	40,000	40,000	40,000	-	-	-
12' Bat Wing Landpride RCG 3712 (X2)	48,000	16,000	-	-	16,000	16,000	16,000	-
E22XT Salt Spreader (6300, 6312, 6317)	45,000	15,000	-	-	15,000	15,000	15,000	-
Skid Steer Trailer (20K Lb.)	9,000	-	9,000	-	-	-	-	-
Snow Plows (6316)	30,000	-	15,000	15,000	-	-	-	-
Skid Steer 299C w/ bush hog or Kubota SVL 95 (Repalce 6604)	80,000	-	80,000	-	-	-	-	-
Chipper (BC 1500 XL) w/ trade in	36,000	-	36,000	-	-	-	-	-
Spreader Truck (Move 6300 to LF)	161,000	-	161,000	-	-	-	-	-
10 Wheel Dump Truck	420,000	-	-	140,000	140,000	140,000	-	-
Loader - Rubber Tire	300,000	-	-	300,000	-	-	-	-
6 Wheel Dump Truck - (Used)	170,000	-	-	-	85,000	85,000	-	-
Tractor w/ Boom Mower	272,000	-	-	-	136,000	136,000	-	-
Backhoe	100,000	-	-	-	-	100,000	-	-
	-	-	-	-	-	-	-	-
TOTAL	$ 2,168,345	$ 221,345	$ 449,000	$ 574,000	$ 432,000	$ 492,000	$ 221,345	$ -

Note:
6316 has no plow; 13301 & 6312 have older plows
6415 Replace 6 Bag (6414) at Landfill; 6414 stays at Airport
6415: 5072 HR
6416: 5576 HR.
6417: 2954 Hr
6418: 3499 Hr.

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs at this point	$ -	$ -	$ -	$ -	$ -
(All items are Equipment Replacements)	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Senior Center

Project Management: **Senior Center Director**
Service Type: **Special Revenue**
Funding Source: **Special Revenue**

Department/Category	Financial Summary						Proposed Current Year Financing		
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VI	CIP	Sr Ctr
Security camera system with fire sensors and access control	$ 20,206	$ 20,206	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,206
	-	-	-	-	-	-	-	-	-
TOTAL	$ 20,206	$ 20,206	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,206

Note:

I have worked with our IT department to discuss the need to monitor people coming and going from our building and the need for fire notification. Having external cameras would be of great benefit should an incident occur. We could have factual information to share with our insurance company. internal cameras in the Wellness building is much needed as clients use equipment and exercise I believe cameras would aid us in protecting clients fron inujury and notify us should someone fall. I only have one staff person to monitor the area at this time. We also do not have fire notification system and the quote would allow us protection in both buildings.

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs at this point	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Environmental Health

Project Management: N/A
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VI	CIP
2020-Used F-150 (≤65,000 miles)	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ 12,000
2022-New F-150 4WD, crew	34,000	-	-	34,000	-	-	-	-
TOTAL	$ 46,000	$ 12,000	$ -	$ 34,000	$ -	$ -	$ -	$ 12,000

Note:
Vehicle #900 2001 Ford Ranger scheduled for replacement in FY22.

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs at this point	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Recreation

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VII	CIP
PoolPak Replacement (15-year finance/2035 $600,000 at 3.5%)	$ 354,938	$ 70,988	$ 70,988	$ 70,988	$ 70,988	$ 70,988	$ -	$ 70,988
Aquatic Center Playground	75,000	-	75,000	-	-	-	-	-
Trail System - Grant match	53,000	53,000	-	-	-	-	-	53,000
Netting and Post at Aquatic Soccer	-	-	-	-	-	-	-	-
Portable Mounds for 4 Ballfields	-	-	-	-	-	-	-	-
6'x12' Vault Pit and Padding	-	-	-	-	-	-	-	-
Competition Cheer Flooring	-	-	-	-	-	-	-	-
Lower Soccer Field Light Replacement-LED	200,000	-	200,000	-	-	-	-	-
Pool Pump - Lap Pool	7,000	-	7,000	-	-	-	-	-
Total Fitness HVAC Replacement	5,500	-	5,500	-	-	-	-	-
Main Office HVAC Replacement	5,500	-	5,500	-	-	-	-	-
Concessions HVAC Replacement	4,500	-	4,500	-	-	-	-	-
Colorado 6 Timing Console w/ Infinity Starter	6,500	-	6,500	-	-	-	-	-
Competition Swim Touch Pads	6,200	-	6,200	-	-	-	-	-
Basketball Gym LED Scoreboards	18,000	-	18,000	-	-	-	-	-
Cross County/Leisure Trail (Grant Match)	100,000	-	100,000	-	-	-	-	-
Convert Aquatic Baseball Field Lights LED	200,000	-	200,000	-	-	-	-	-
Convert Diamond Memorial Lights to LED	200,000	-	200,000	-	-	-	-	-
Convert Aquatic Soccer Lights to LED	100,000	-	100,000	-	-	-	-	-
A and B Activity Room Flooring	14,000	-	14,000	-	-	-	-	-
Replace Gym Seats	9,000	-	9,000	-	-	-	-	-
Pickleball Complex	150,000	-	85,000	65,000	-	-	-	-
Upper Soccer Field Light Replacement-LED	200,000	-	-	200,000	-	-	-	-

Recreation

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

Department/Category	Financial Summary						Proposed Current Year Financing	
Vehicle	**20,000**	-	-	**20,000**	-	-	-	-
Lower Soccer Stairway	**16,000**	-	-	**16,000**	-	-	-	-
Resurface Tennis Courts	**30,000**	-	-	**30,000**	-	-	-	-
Aquatic Center Carpet Replacement	**50,000**	-	-	**50,000**	-	-	-	-
Diamond Memorial LED Scoreboards	**28,000**	-	-	-	**28,000**	-	-	-
Aquatic Ballfield LED Scoreboards	**23,000**	-	-	-	**23,000**	-	-	-
Equipment Shed	**16,000**	-	-	-	**8,000**	**8,000**	-	-
Utility Tractor	**25,000**	-	-	-	**25,000**	-	-	-
Competition Tumbling Routine Spring Floor	**15,000**	-	-	-	**15,000**	-	-	
Uneven Bars	**6,000**	-	-	-	**6,000**	-	-	-
Basketball Court 1 Resurface	**110,000**	-	-	-	-	**110,000**	-	-
Basketball Court 2 Resurface	**110,000**	-	-	-	-	**110,000**	-	-
TOTAL	**$ 2,158,138**	**$ 123,988**	**$ 1,107,188**	**$ 451,988**	**$ 175,988**	**$ 298,988**	**$ -**	**$ 123,988**

Basketball Gym LED Lighting	Converts current induction fixtures to a less maintenance and much longer lifetime. Reducess energy and cost of maintenance.
Basketball Gym LED Scoreboards	Scoreboard that is more user friendly, uses less energy and less cost of maintenance. Old boards becoming innefficient and parts unavailable.
Diamond Memorial LED Scoreboards	Scoreboard that is more user friendly, uses less energy and less cost of maintenance. Old boards becoming innefficient and parts unavailable.
Aquatic Ball field LED Scoreboards	Scoreboard that is more user friendly, uses less energy and less cost of maintenance. Old boards becoming innefficient and parts unavailable.
Netting and Post at Aquatic Soccer	To reduce loss of soccer balls being kicked off the field and into the woods.
Cross Country/Leisure Trail	Opportunities to offer walking trails to the public (and county staff) at the aquatic side park. Create at the unused forest site on property. Grants!
Convert Aquatic Baseball Lights to LED	Converts current HID fixtures to a less maintenance and much longer lifetime. Reducing energy and cost of maintenance.
Convert Diamond Memorial Lights to LED	Converts current HID fixtures to a less maintenance and much longer lifetime. Reducing energy and cost of maintenance.

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs Estimated	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Extension Services

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VI	CIP
Passenger Van - Minibus	$ 50,000	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -
TOTAL	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**

Note:
Vehicle #4102 2003 Chevrolet C3500 van scheduled to be replaced in FY25.

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs Estimated	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Transit

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VII	CIP	Transit
Purchase 2016 Goshen Van (3644)	$ 5,200	$ 5,200	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,200
Replace 2017 Goshen Van (3662)	5,700	-	5,700	-	-	-	-	-	-
TOTAL	$ 10,900	$ 5,200	$ 5,700	$ -	$ -	$ -	$ -	$ -	$ 5,200

Note:

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operating Costs (Grant Match)	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Landfill

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VII	Landfill
Lease Purchase D6TXL Dozer	$ 487,808	$ 84,136	$ 84,136	$ 84,136	$ 117,700	$ 117,700	$ 84,136	$ -
Compactor	386,801	386,801	-	-	-	-	386,801	-
Security Camera Expansion	-	-	-	-	-	-		-
F-350 Dully Flatbed 4X4 (6322 from RD to LF)	5,000	5,000	-	-	-	-		5,000
UTV Landmaster L7	12,000	12,000	-	-	-	-	-	12,000
Clarkesville Recycle (Replacement Site)	298,800	175,000	123,800	-	-	-	-	175,000
CAT 725 Off Road Truck (Used)	200,000	200,000	-	-	-	-	-	200,000
Total Rebuild (with undercarriage) #7614 2008 Cat D6t Dozer 36 month warranty	317,000	-	317,000	-	-	-		-
Treatment Plant Membranes	32,000	-	-	32,000	-	-	-	-
New 24' Plastics Trailer	15,000	-	-	-	-	15,000	-	-
New Scales	50,000	-	-	-	-	50,000	-	-
TOTAL	$ 1,804,409	$ 862,937	$ 524,936	$ 116,136	$ 117,700	$ 182,700	$ 470,937	$ 392,000

Notes:
Current plastics trailer to replace cardboard trailer at Landfill

Relocate Clarkesville Recycle Center

Site Prep & Utilities:	175,000
Cans: 15 CY Dumpster	3,800
Plastics: Enclosed 30 CY w/ Compactor:	12,000
Newspaper: Enclosed 30 CY w/ Compactor:	12,000
Carrboard: Enclosed 30 CY w/ Compactor:	12,000
Metals: 30 CY Container	6,000
Glass: X3 30 CY Containers	18,000
Roll Off Truck	60,000
	298,800

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
Additional Maintenance Costs	$ -	$ 2,500	$ 3,000	$ 5,000	$ 5,000
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ 2,500	$ 3,000	$ 5,000	$ 5,000

Airport

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY22	FY23	FY24	FY25	FY26	SPLOST VI	Airport
9 Unit T-Hangar (15 year finance at 3.5% $51,480/yr)	$ 257,400	$ 51,480	$ 51,480	$ 51,480	$ 51,480	$ 51,480	-	51,480
ROFA Grading Improvements & Terminal Apron Expansion	150,000	150,000	-	-	-	-	150,000	-
Obstruction Clearing Easements - Runway 24	13,500	13,500	-		-	-	13,500	-
Obstruction Clearing - Runway 6	4,000	4,000	-	-	-	-	4,000	-
Obstruction Easements - Runway 6	12,000	12,000	-	-	-	-	12,000	-
Obstruction Clearing - Runway 24	30,000	30,000	-	-	-	-	30,000	-
PAPI Relocation (Design)	9,600	-	9,600	-	-	-	-	-
New West Corporate and Fish House Apron Area (Design)	8,000	-	8,000	-	-	-	-	-
PAPI Relocation (Construction)	100,000	-	-	100,000	-	-	-	-
FY 2024-FY2027 DBE Plan Update	10,000	-	-	10,000	-	-	-	-
w West Corporate and Fish House Apron Area (Constructi	150,000			150,000	-			
Construct Replacement Hangar Area (Behind Hangars D-C	197,500					197,500		
TOTAL	$ 942,000	$ 260,980	$ 69,080	$ 311,480	$ 51,480	$ 248,980	$ 209,500	$ 51,480

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

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY22	FY23	FY24	FY25	FY26
No Additional Operational Costs for projects	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Airport

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

FY22	State	Federal	Local	Total
9 Unit T-Hangar (15 year finance at 3.5% $51,480/yr			$ 51,480	$ 51,480
Obstruction Clearing Easements - Runway 24	$ -	$ 121,500	$ 13,500	$ 135,000
Obstruction Clearing - Runway 24	$ 30,000	$ 540,000	$ 30,000	$ 600,000
Obstruction Clearing Easements - Runway 06		$ 108,000	$ 12,000	$ 120,000
Obstruction Clearing - Runway 6	$ 4,000	$ 72,000	$ 4,000	$ 80,000
Expansion	$ 150,000	$ 2,700,000	$ 150,000	$ 3,000,000
	$ 184,000	$ 3,541,500	$ 260,980	$ 3,986,480

FY23	State	Federal	Local	Total
9 Unit T-Hangar (15 year finance at 3.5% $51,480/yr			$ 51,480	$ 51,480
New West Corporate and Fish House Apron Area (D	$ 8,000	$ 144,000	$ 8,000	$ 160,000
including PAPI Relocation (Design)		$ 86,400	$ 9,600	$ 96,000
	$ 8,000	$ 230,400	$ 69,080	$ 307,480

FY24	State	Federal	Local	Total
9 Unit T-Hangar (15 year finance at 3.5% $51,480/yr			$ 51,480	$ 51,480
including PAPI Relocation (Construction)	$ 100,000	$ 1,800,000	$ 100,000	$ 2,000,000
FY 2024-FY2027 DBE Plan Update	$ -	$ -	$ 10,000	$ 10,000
(Construction)	$ 150,000	$ 2,700,000	$ 150,000	$ 3,000,000
	$ 250,000	$ 4,500,000	$ 311,480	$ 5,061,480

FY25	State	Federal	Local	Total
9 Unit T-Hangar (15 year finance at 3.5% $51,480/yr			$ 51,480	$ 51,480
	$ -	$ -	$ 51,480	$ 51,480

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CAPITAL IMPROVEMENTS FUND

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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Total Revenues	$2,588	$747,437	$ -	$ -	$ -
Expenditures	2,563	747,437	-	-	-
Other Sources and (Uses)	-	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$3	$ -	$ -	$ -	$ -

FY2022 Annual Budget
Capital Improvements Fund Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
			Senior Center - CDBG			
Revenues						
Federal/State Grants	$ 2,563	$ 747,437	$ -	$ -	$ -	
Client Contributions	-	-	-	-	-	
Other	25	-	-	-	-	
Total Revenues	**2,588**	**747,437**	**-**	**-**	**-**	**0%**
Expenditures						
Personal Services	-	-	-	-	-	
Contracted Services	-	-	-	-	-	
Operating Services	22	-	-	-		
Capital Outlay	2,563	747,437	-	-		
Total Expenditures	**2,584**	**747,437**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 3**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2022 Annual Budget
Capital Improvements Fund - Senior Center CDBG - 250
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Senior Center CDBG						
Operating Services	$ 22	$ -	$ -	$ -	$ -	
Capital Expenditure	2,563	747,437	3	-	-	
Total Senior Cneter CDBG	**2,584**	**747,437**	**3**	**-**	**-**	**0%**
Total Expenditures	**$ 2,584**	**$ 747,437**	**$ 3**	**$ -**	**$ -**	**0%**

SPLOST VI FUND

(Special Purpose Local Option Sales Tax)

Budget Overview

The Habersham County Special Local Option Sales Tax VI Fund is an additional 1 percent sales tax that is imposed for a specific period of time on the same items as the State Sales Tax. The tax was voted on and approved by the citizens of Habersham County in used to account for long-term projects financed from a sales tax revenue source. This program was approved by voters in 2015 to run for a period of six years. This program ended collections in March 2021.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$12,232,819	$12,385,410	$9,655,234	$8,050,500	$ -
Expenditures	11,363,302	12,416,569	11,005,742	7,800,000	209,500
Other Sources and (Uses)		31,159	1,350,509		209,500
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$869,517	$ -	$ 0	$250,500	$ -

FY2022 Annual Budget
SPLOST VI
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Interest	$ 17,347	$ 34,550	$ 16,453	$ 500	$ -	
Reimbursement DOT	5,229,782	5,097,919	2,034,373	1,400,000	-	
SPLOST Revenue	5,878,815	6,307,074	6,823,382	5,700,000	-	
State Road Grant	857,874	738,179	781,026	675,000	-	
Other Revenue	249,000	207,687	-	275,000	-	
Total Revenues	**12,232,819**	**12,385,410**	**9,655,234**	**8,050,500**	**-**	**100%**
Expenditures						
Capital Outlay	11,363,302	12,416,569	11,005,742	7,800,000	209,500	
Total Expenditures	**11,363,302**	**12,416,569**	**11,005,742**	**7,800,000**	**209,500**	**100%**
Other Sources and (Uses)						
Transfers Out	-	-	-	-	-	
Reserve for Fund Balance	-	-	-	-	-	
Appropriated Fund Balance	-	31,159	1,350,509	-	209,500	
Total Other Sources and (Uses)	**-**	**31,159**	**1,350,509**	**-**	**209,500**	**100%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 869,517**	**$ 0**	**$ 0**	**$ 250,500**	**$ -**	

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FY2022 Annual Budget
SPLOST VI
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Road Department						
Capital Expenditure	$ 1,712,939	$ 2,186,333	$ 1,804,039	$ -	$ -	
Vehicle	-	-	-	-	-	
Total Roads & Bridges	$ 1,712,939	$ 2,186,333	$ 1,804,039	$ -	$ -	**100%**
Airport						
RW 6 Obstruction Clearing	$ -	$ 6,003,153	$ 1,540,168	$ -	$ 209,500	
Notes Payable Principal	-	-	-	-	-	
Total Airport	$ -	$ 6,003,153	$ 1,540,168	$ -	$ 209,500	**100%**
Prior Year Projects						
Capital Outlay	$ 9,650,363	$ 4,227,083	$ 7,661,535	$ 7,800,000	$ -	
Other	-	-	-	-	-	
Total Landfill	$ 9,650,363	$ 4,227,083	$ 7,661,535	$ 7,800,000	$ -	**-100%**
Total Capital Improvements	**$ 11,363,302**	**$ 12,416,569**	**$ 11,005,742**	**$ 7,800,000**	**$ 209,500**	**-97%**

SPLOST VII FUND

(Special Purpose Local Option Sales Tax)

Budget Overview

The Habersham County Special Local Option Sales Tax VII Fund is an additional 1 percent sales tax that is imposed for a specific period of time on the same items as the State Sales Tax. The tax was voted on and approved by the citizens of Habersham County in used to account for long-term projects financed from a sales tax revenue source. This program was approved by voters in 2020 to run for a period of six years. This program began in April 2021.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	-	-	-	-	$9,064,659
Expenditures	-	-	-	-	12,064,659
Other Sources and (Uses)	-	-	-	-	3,400,000
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	-	-	-	-	$ -

FY2022 Annual Budget
SPLOST VII
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Interest	$ -	$ -	$ -	$ -	$ 400	
Reimbursement DOT	-	-	-	-	1,000,000	
SPLOST Revenue	-	-	-	-	7,283,233	
State Road Grant	-	-	-	-	781,026	
Total Revenues	**-**	**-**	**-**	**-**	**9,064,659**	**100%**
Expenditures						
Capital Outlay	-	-	-	-	12,464,659	
Total Expenditures	**-**	**-**	**-**	**-**	**12,464,659**	**100%**
Other Sources and (Uses)						
Appropriated Fund Balance	-	-	-	-	3,400,000	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**3,400,000**	**100%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

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FY2022 Annual Budget
SPLOST VII
Budgeted Expenditures

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Countywide						
Transfer	$ -	$ -	$ -	$ -	$ 1,250,000	
Municipal Allocations	$ -	$ -	$ -	$ -	$ 1,948,733	
Debt Service	-	-	-	-	$ 1,535,000	
Fund Balance Forward					$ 375,733	
Total Roads & Bridges	$ -	$ -	$ -	$ -	$ 5,109,466	**100%**
Road Department						
Capital Expenditure	$ -	$ -	$ -	$ -	$ 2,814,900	
Vehicle	-	-	-	-	$ 74,000	
Total Roads & Bridges	$ -	$ -	$ -	$ -	$ 2,888,900	**100%**
Sheriff						
Vehicles	-	-	-	-	129,000	
Total Sheriff	$ -	$ -	$ -	$ -	$ 129,000	**100%**
Fire						
Vehicle	$ -	$ -	$ -	$ -	$ 50,000	
Capital Expenditure	-	-	-	-	1,175,000	
Fire Engine Reburbish	-	-	-	-	100,000	
Genl & Personal Protective Equip	-	-	-	-	163,992	
Total E-911	$ -	$ -	$ -	$ -	$ 1,488,992	**100%**
E-911						
Capital Expenditure	$ -	$ -	$ -	$ -	$ 2,125,000	
Total E-911	$ -	$ -	$ -	$ -	$ 2,125,000	**100%**
EMS						
Vehicles	$ -	$ -	$ -	$ -	$ 42,500	
Defib Equipment	-	-	-	-	$ 12,078	
Ambulance Remount					$ 140,000	
Genl & Personal Protective Equip					$ 57,786	
Total Building Department	$ -	$ -	$ -	$ -	$ 252,364	**100%**
Landfill						
Notes Payable Interest	$ -	$ -	$ -	$ -	$ 17,516	
Notes Payable Principal	-	-	-	-	$ 453,421	
Total Landfill	$ -	$ -	$ -	$ -	$ 470,937	**100%**
Total Capital Improvements	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,464,659**	**100%**



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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$1,152,783	$1,509,575	$1,540,064	$1,519,195	$1,908,720
Expenditures	3,343,011	2,654,124	2,598,459	2,322,493	2,322,953
Other Sources and (Uses)	1,430,806	1,061,415	12,069,221	803,298	414,233
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	$(759,422)	$(83,134)	$11,010,826	$ -	$ -

FY2022 Annual Budget
Hospital Debt Service Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Taxes	$ 1,152,783	$ 1,509,575	$ 1,540,064	$ 1,519,195	$ 1,640,953	
Total Revenues	**1,152,783**	**1,509,575**	**1,540,064**	**1,519,195**	**1,640,953**	**8%**
Expenditures						
Fees	33,293	5,851	7,810	5,000	6,500	
Interest	1,610,604	1,591,853	1,402,837	1,317,493	1,271,453	
Principal	1,699,113	1,056,420	1,187,812	1,000,000	1,045,000	
Total Expenditures	**3,343,011**	**2,654,124**	**2,598,459**	**2,322,493**	**2,322,953**	**0%**
Other Sources and (Uses)						
Proceeds from Contracts Payable	755,043	-	11,004,545	-	-	
Transfer In (Out) General Fund	(500,000)	(200,000)	(300,000)	(300,000)	(500,000)	
Transfer In (Out) SPLOST	1,175,763	1,261,415	1,364,676	903,306	1,250,000	
Fund Balance Forward	-	-	-	-	(68,000)	
Total Other Sources and (Uses)	**1,430,806**	**1,061,415**	**12,069,221**	**603,306**	**682,000**	**13%**
ess						
	$ (759,422)	**$ (83,134)**	**$ 11,010,826**	**$ (199,992)**	**$ -**	**-100%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Enterprise Funds

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

ENTERPRISE FUNDS

Department Budget Overview

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

LANDFILL FUND

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

Goals #1: Secure contract for leachate & recycling hauling by June 30, 2022.

Goals #2: Acquire off road dump truck to keep trash covered, and cover Cell 7. Complete by June 30, 2022.

Budget Highlights:

FY2022 budget reflects a decrease in Travel Expenses of $1,000, an increase in Conference & Training of $4,150, an increase in Dues of $150, a decrease in Engineering Fees of $20,000, an increase in Leachate Treatment of $119,400, an increase in Bank Fees of $6,000, an increase in Materials of $1,000, an increase in Utilities of $3,000, an increase in Tires/Tubes of $4,000, an increase in of Mandated State Payments $75, an increase in Post Closure Cost of $25,000, and an increase in Depreciation & Amortization of $50,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$1,445,538	$1,669,989	$1,659,000	$2,056,426	$2,156,736
Expenses	1,317,949	1,767,471	1,491,058	1,979,405	2,342,927
Other Sources and (Uses)	7,891	325,848	(167,942)	(77,021)	186,191
Change in Net Position	$135,480	$228,366	$ -	$ -	**$ -**

FY21 Completed Goals

FY21 Goal #1: Recover from rain setbacks by getting all trash covered and grassed by December 2020.

FY2022 Annual Budget
Enterprise Fund - Landfill
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Intergovernmental	$ 44,070	$ -	$ -	$ 20,000	$ 40,000	
Charges For Sales and Services	1,386,798	1,609,989	1,766,769	1,996,426	2,070,736	
Interest	14,451	41,512	30,931	40,000	46,000	
Miscellaneous	220	18,488	30	-	-	
Total Revenues	**1,445,538**	**1,669,989**	**1,797,730**	**2,056,426**	**2,156,736**	**5%**
Expenses						
Cost Of Sales And Services	500,090	847,855	812,814	839,640	981,415	
Personal Services	374,459	430,053	464,540	503,044	569,512	
Depreciation	411,862	479,010	490,859	350,000	400,000	
Capital Outlay	1,741	-	-	71,000	392,000	
Debt Service	29,798	10,553	25,664	215,721	-	
Total Expenses	**1,317,949**	**1,767,471**	**1,793,877**	**1,979,405**	**2,342,927**	**18%**
Other Sources and (Uses)						
Proceeds from Sale of Assets	(6,895)	11,301	130,000	-	-	
Transer in SPLOST VI	14,785	314,547	-	-	-	
Net Position	-	-	-	(77,021)	-	
Appropriated Fund Balance	-	-	-	-	186,191	
Total Other Sources and (Uses)	**7,891**	**325,848**	**130,000**	**(77,021)**	**186,191**	**-342%**
Change in Net Position	**$ 135,480**	**$ 228,366**	**$ 133,854**	**$ -**	**$ -**	**0%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	7	8	8	9	9
Part Time	3	3	3	3	3

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FY2022 Annual Budget
Enterprise Fund - Landfill - 540
Budgeted Expenditures

Expenses	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% Change
Salaries						
Regular Salaries	$ 230,554	$ 262,641	$ 271,064	$ 297,024	$ 320,551	
Part Time Salaries	31,673	33,110	36,759	36,087	36,963	
Overtime	19,446	22,094	25,021	30,000	30,000	
Total Salaries	**281,672**	**317,845**	**332,844**	**363,111**	**387,514**	**7%**
Benefits						
Group Insurance	41,174	48,814	70,472	77,005	112,212	
Retirement Contribution	11,865	20,236	19,764	12,130	19,056	
Social Security (FICA)	20,854	23,455	24,064	27,779	29,645	
Workers' Compensation	17,167	18,120	15,497	20,627	18,395	
Vision Insurance	378	362	413	520	585	
Dental Insurance	1,349	1,220	1,486	1,872	2,105	
Total Benefits	**92,786**	**112,208**	**131,695**	**139,933**	**181,998**	**30%**
Total Personal Services	**374,459**	**430,053**	**464,540**	**503,044**	**569,512**	**13%**
Operating Expenses						
Telephone	1,115	1,109	828	1,560	1,560	
Advertising	40	70	1,037	500	500	
Travel Expense	-	106	63	3,000	2,000	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	27,242	117,492	61,282	80,000	80,000	
Postage	193	216	254	350	350	
Conference & Training	34	2,675	82	3,500	7,650	
Dues	424	424	546	550	700	
Non Vehicle Parts/Repair/Maint	2,766	5,473	7,685	5,500	5,500	
Contracted Services	9,475	13,300	13,458	13,230	13,230	
Internet	1,433	719	705	550	550	
Engineering Fees	116,228	126,936	111,675	160,000	140,000	
Mandated Testing	43,833	40,670	25,166	50,000	50,000	
Leachate Treatment	52,346	74,000	120,794	195,600	315,000	
Bank Fees	4,834	5,618	6,834	6,500	12,500	
Uniforms	4,637	5,034	4,872	5,500	5,500	
Materials	12,068	14,331	55,882	15,000	16,000	
Utilities	22,553	21,293	21,439	18,000	21,000	
Gas/Oil	52,257	64,288	40,931	60,000	60,000	
Tires/Tubes	3,203	1,940	10,094	6,500	10,500	
Supplies	873	1,418	2,315	2,000	2,000	
Small Equipment Under $5,000	575	4,027	9,061	5,000	5,000	
Mandated State Payments	18,647	24,685	-	31,800	31,875	
Post Closure Cost	125,316	322,031	317,812	175,000	200,000	
Borrow Area	-	-	-	-	-	
Depreciation & Amortization	411,862	479,010	490,859	350,000	400,000	
Total Operating Expenses	**911,952**	**1,326,865**	**1,303,673**	**1,189,640**	**1,381,415**	**16%**
Capital Outlay						
Capital Expenditures	1,741	-	-	71,000	392,000	
Total Capital Outlay	**1,741**	**-**	**-**	**71,000**	**392,000**	**452%**
Debt Service						
Capital Lease	29,798	10,553	25,664	215,721	-	
Total Debt Service	**29,798**	**10,553**	**25,664**	**215,721**	**-**	**-100%**
Total Expenses	**$ 1,317,949**	**$ 1,767,471**	**$ 1,793,877**	**$ 1,979,405**	**$ 2,342,927**	**18%**

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: Recover pre-covid ridership numbers by implementing and following CDC guidelines for transportation in FY2022.

Goals #2: Update vehicle fleet by adding an additional bus in FY2022.

Budget Highlights:

FY2021 budget reflects an increase in Telephone of $450, an increase in Travel Expense of $200, a decrease in Vehicle Parts/Repair/Maintenance of $3,000, an increase in Postage of $25, an increase in Conference & Training of $50, an increase in Uniforms of $100, a decrease in Tires/Tubes of $200, and an increase in Depreciation & Amortization of $5,200.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$96,592	$102,972	$100,776	$124,048	$127,691
Expenses	126,479	150,523	123,805	124,048	133,771
Other Sources and (Uses)	-	18,985	23,029	-	6,080
Change in Net Position	$(29,887)	$(28,565)	$ -	$ -	$ -

FY21 Completed Goals

FY21 Goal #1: Increase ridership 3% in FY21 by providing a safe, convenient, and affordable form of transportation to Habersham County residents.

FY21 Goal #2: Reduce fuel usage by 3% in FY21, despite growth and increased ridership.

FY2022 Annual Budget
Enterprise Fund - Transit
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Intergovernmental	$ 50,888	$ 58,773	$ 55,946	$ 118,048	$ 84,491	
Charges For Sales and Services	45,705	44,199	31,542	6,000	43,200	
Total Revenues	**96,592**	**102,972**	**87,488**	**124,048**	**127,691**	**3%**
Expenses						
Cost Of Sales And Services	34,810	34,110	23,197	36,354	33,303	
Personal Services	74,755	99,499	95,908	87,694	95,268	
Depreciation	16,914	16,914	16,960	-	5,200	
Total Expenses	**126,479**	**150,523**	**136,065**	**124,048**	**133,771**	**8%**
Other Sources and (Uses)						
Transfer In (Out) General Fund	-	17,485	1,956	-	6,080	
Insurance Proceeds	-	1,500	2,925	-	-	
Total Other Sources and (Uses)	**-**	**18,985**	**1,956**	**-**	**6,080**	**100%**
Change in Net Position	**$ (29,887)**	**$ (28,565)**	**$ (46,620)**	**$ -**	**$ -**	**0%**

Authorized Positions Per Department

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22
Full Time	1	1	1	1	1
Part Time	2	2	2	2	2

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FY2022 Annual Budget
Enterprise Fund - Transit - 545
Budgeted Expenses

Expenses	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ 32,756	$ 46,732	$ 48,380	$ 48,090	$ 49,294	
Part Time Salaries	22,783	24,425	22,330	17,213	18,171	
Overtime	11	70	-	-	-	
Total Salaries	**55,550**	**71,226**	**70,710**	**65,303**	**67,465**	**3%**
Benefits						
Group Insurance	11,655	18,330	15,284	13,424	17,381	
Retirement Contribution	1,271	2,239	2,714	1,766	3,073	
Social Security (FICA)	3,841	5,123	5,138	4,996	5,162	
Workers' Compensation	2,142	2,138	1,753	1,906	1,888	
Vision Insurance	65	101	67	65	65	
Dental Insurance	232	341	241	234	234	
Total Benefits	**19,206**	**28,272**	**25,197**	**22,391**	**27,803**	**24%**
Total Personal Services	**74,755**	**99,499**	**95,908**	**87,694**	**95,268**	**9%**
Operating Expenses						
Telephone	768	1,369	2,149	1,850	2,200	
Advertising	40	-	40	150	150	
Liability Insurance	-	3,028	-	3,028	3,028	
Travel Expense	-	870	223	300	500	
Parts/Repair/Maint	-	-	-	-	-	
Vehicle Parts/Repair/Maint	3,479	5,061	3,294	6,500	3,500	
Postage	17	-	8	-	25	
Conference & Training	100	194	150	250	300	
Non-Vehicle Parts/Repair/Maint	316	-	-	-	-	
Contracted Services	3,089	948	-	-	-	
Alcohol & Drug Testing	318	294	400	350	350	
Uniforms	1,673	1,665	1,802	1,700	1,800	
Gas/Oil	19,405	18,548	12,756	19,976	19,000	
Tires/Tubes	2,521	2,034	2,141	2,000	2,200	
Supplies	250	99	233	250	250	
Small Equipment Under $5,000	2,835	-	-	-	-	
Depreciation & Amortization	16,914	16,914	16,960	-	5,200	
Total Operating Expenses	**51,724**	**51,024**	**40,157**	**36,354**	**38,503**	**6%**
Total Expenses	**$ 126,479**	**$ 150,523**	**$ 136,065**	**$ 124,048**	**$ 133,771**	**8%**

ENTERPRISE FUNDS

Department Budget Overview

AIRPORT FUND

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

Goals #1: Finish acquiring easements necessary to remove known approach obstructions on Runway 6/24. Easements are to be acquired prior to June 30, 2022.

Goals #2: Build 10 Unit T-Hangar by June 30, 2022.

Budget Highlights:

FY2022 budget reflects a decrease in Telephone of $200, an increase in Liability Insurance of $299, a decrease in Vehicle Parts/Repair/Maintenance of $500, a decrease in Non-Vehicle Parts/Repair/Maintenance of $3,500, an increase in Contracted Services of $6,685, an increase in Internet of $600, an increase in Dues of $150, a decrease in Repair Maintenance Rentals of $500, an increase in Bank Fees of $275, an increase in Utilities of $1,000, an increase in Airport Fuel of $18,148, an increase in Supplies of $200, and a decrease in Small Equipment Under $5,000 of $1,000.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenues	$320,807	$346,156	$336,050	$382,022	$484,087
Expenses	1,272,560	1,287,348	369,643	358,243	438,901
Other Sources and (Uses)	5,496,469	6,003,153	33,593	(23,779)	(45,186)
Change in Net Position	$4,544,716	$5,061,961	$ -	$ -	$ -

FY2022 Annual Budget
Enterprise Fund - Habersham County Airport
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Fuel Sales	$ 268,804	$ 282,699	$ 321,277	$ 317,772	$ 364,137	
Interest	26	90	34	50	50	
Airport Rent	45,000	51,450	64,333	63,600	118,800	
Miscellaneous	6,978	11,917	1,543	600	1,100	
Total Revenues	**320,808**	**346,156**	**387,185**	**382,022**	**484,087**	**27%**
Expenses						
Cost Of Sales And Services	279,432	294,586	334,239	338,576	405,419	
Personel Services	-	-	10,691	8,667	8,668	
Depreciation	993,128	992,763	1,431,661	-	-	
Debt Service	-	-	-	-	60,000	
Capital Expenditures	-	-	-	11,000	10,000	
Total Expenses	**1,272,560**	**1,287,348**	**1,776,591**	**358,243**	**484,087**	**35%**
Other Sources and (Uses)						
Transfer In (Out) Gen Fund	-	-	-	-	-	
Transfer in SPLOST VI	5,488,636	6,003,153	1,540,168	-	-	
Transfer In Other Fund	7,833	-	-	-	-	
Fund Balance Forward	-	-	-	(23,779)	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**5,496,469**	**6,003,153**	**1,540,168**	**(23,779)**	**-**	**-100%**
Change in Net Position	**$ 4,544,717**	**$ 5,061,961**	**$ 150,763**	**$ -**	**$ -**	

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FY2022 Annual Budget
Enterprise Fund - Habersham County Airport - 555
Budgeted Expenses

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ 9,931	$ 8,052	$ 8,052	
Total Salaries	**-**	**-**	**9,931**	**8,052**	**8,052**	**0%**
Benefits						
Group Insurance	-	-	-	-	-	
Social Security (FICA)	-	-	760	615	616	
Workers' Compensation	-	-	-	-	-	
Vision Insurance	-	-	-	-	-	
Dental Insurance	-	-	-	-	-	
Total Benefits	**-**	**-**	**760**	**615**	**616**	**0%**
Total Personal Services	**-**	**-**	**10,691**	**8,667**	**8,668**	**0%**
Operating Expenses						
Telephone	560	590	748	1,300	1,100	
Liability Insurance	-	-	2,869	1,361	1,660	
Advertising	-	130	-	200	200	
Travel	387	127	504	800	800	
Vehicle Parts/Repair/Maint	-	963	432	1,500	1,000	
Postage	-	25	35	50	50	
Conference & Training	480	860	840	1,800	1,800	
Non-Vehicle Parts/Repair/Maint	4,069	10,356	6,579	11,500	8,000	
Contracted Services	62,201	55,264	88,988	74,845	81,530	
Internet	-	-	338	-	600	
Dues	300	-	125	150	300	
Repair Maintenance Rentals	-	-	-	1,000	500	
Licenses	100	-	100	100	100	
Bank Fees	6,704	8,415	8,854	10,650	10,925	
Uniforms	-	-	-	400	400	
Utilities	10,523	15,821	12,782	9,500	10,500	
Airport Fuel	183,990	199,736	205,908	217,920	236,068	
Supplies	778	1,978	1,755	1,000	1,200	
Small Equipment Under $5,000	6,669	-	3,233	3,500	2,500	
Signage Equipment & Maintenance	2,670	-	150	-	-	
Special Events	-	322	-	1,000	1,000	
Total Operating Expenses	**279,432**	**294,586**	**334,239**	**338,576**	**360,233**	**6%**
Total Expenses	**$ 279,432**	**$ 294,586**	**$ 344,930**	**$ 347,243**	**$ 368,901**	**6%**
Capital Outlay						
Capital Expenditures	-	-	-	11,000	10,000	
Total Capital Outlay	**-**	**-**	**-**	**11,000**	**10,000**	**-9%**
Debt Service						
Capital Lease	-	-	-	-	60,000	
Total Debt Service	**-**	**-**	**-**	**-**	**60,000**	**100%**
Total Expenses	**$ 279,432**	**$ 294,586**	**$ 344,930**	**$ 358,243**	**$ 447,569**	**25%**



HABERSHAM COUNTY

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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 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Revenue	$717,358	$300,799	$9,214	$12,000	$430
Expenditures	308,684	416,126	23,291	23,800	23,850
Other Sources and (Uses)	761,489	90,808	105,000	20,000	75,000
Excess (Deficiency) Of Revenues And Other Sources Over Expenditures And Other Uses	$408,674	$(24,519)	$90,922	$ -	$ -

FY2022 Annual Budget
Componet Unit - Industrial Development
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
Revenues						
Intergovernmental	$ 23,251	$ 300,000	$ -	$ -	$ -	
Interest	46	549	9,128	12,000	430	
Rent	30,000	250	-	-	-	
Micellaneous	11,674	-	85	-	-	
Total Revenues	**64,971**	**300,799**	**9,214**	**12,000**	**430**	**-96%**
Expenditures						
Legal	9,824	9,950	6,469	6,800	6,800	
Advertising	-	-	-	-	-	
Travel	-	35	-	200	200	
Conference & Training	-	245	-	500	500	
Non Vehicle Parts/Repair/Maint	877	-	950	-	-	
Contracted Services	1,000	18,850	15,893	16,200	16,200	
Bank Fees	-	100	(20)	-	-	
Meetings with Meals	-	80	-	100	100	
Supplies	10	113	-	-	-	
Utilities	3,310	-	-	-	-	
Special Events	-	-	-	-	50	
Debt Service	118,424	-	-	-	-	
Total Operating Expenditures	**133,445**	**29,374**	**23,291**	**23,800**	**23,850**	**0%**
Capital Outlay						
Capital Expenditures	175,240	386,753	-	20,000	75,000	
Total Capital Outlay	**175,240**	**386,753**	**-**	**20,000**	**75,000**	**275%**
Other Sources and (Uses)						
Proceeds from Sale of Assets	-	90,808	105,000	100,000	120,000	
Gain/Loss on Sale of Assets						
Transfer In From General Fund	-	-	-	-	-	
Transfer To General Fund	652,388	-	-	-	-	
Transfer In (Out) From SPLOST V	-	-	-	-	-	
Fund Balance Forward	-	-	-	(68,200)	(21,580)	
	652,388	**90,808**	**105,000**	**31,800**	**98,420**	**209%**
Total Other Sources and (Uses)	**$ 408,674**	**$ (24,519)**	**$ 90,922**	**$ -**	**$ -**	



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	$23,046	**Population**	45,328
Median Household Income	$50,563	**Population Growth**	0%
Median Household Income Growth	10.5%	**Unemployment Rate**	3.4%
Total Employment	14,503	**Bachelor's Degree Age 25+**	19.3%
Number of Households	18,750	**Median Property Value**	$146,000

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

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

https://onthemap.ces.census.gov/

https://explorer.gdol.ga.gov/vosnet/lmi/profiles/profileSummary.aspx?enc=Elzv7W1H4bwmL+k+/LJ5/djcZxSI2vf0zWuESGUQHrY=

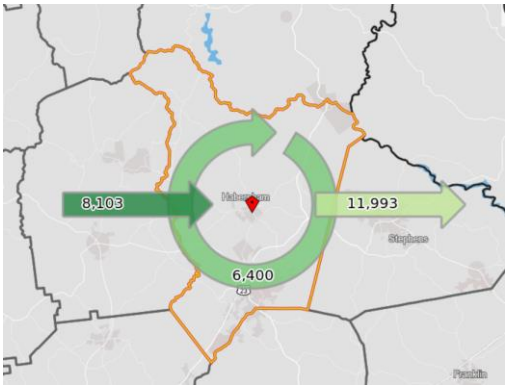
TOP TEN EMPLOYERS

1. Fieldale Farms
2. Habersham County Board of Education
3. Ethicon
4. Habersham Medical Center
5. Piedmont College
6. Lee Arrendale Correctional Institute
7. Habersham County BOCC
8. North Georgia Technical
9. GlobalTech
10. Walmart

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; 1,064 Graduates in 2019
Piedmont College; 958 Graduates in 2019

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.

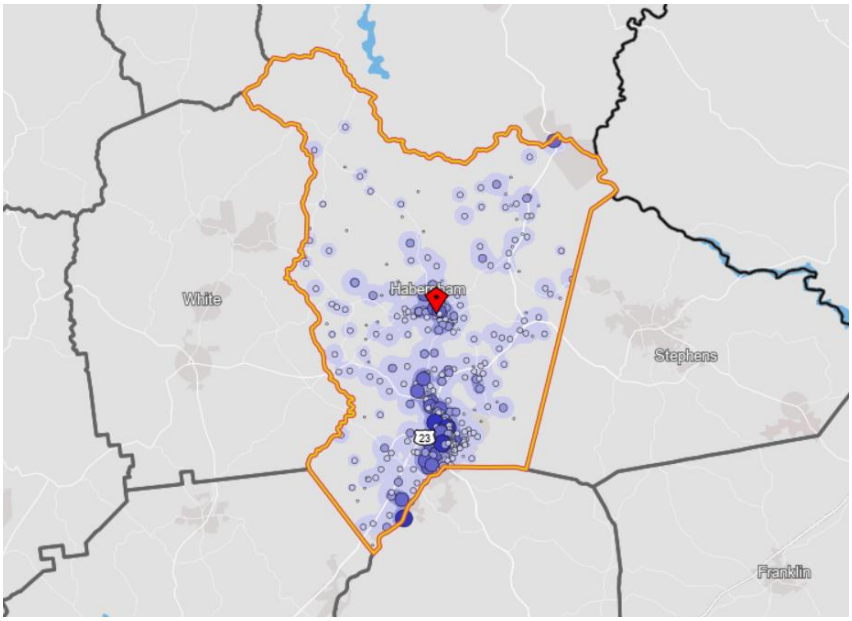
The following key issues and factors are considered in preparation of the budget so that Habersham County can meet those challenges:

- New house construction continues to increase but commercial construction continues 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.
- 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 - 148 Jobs/Sq.Mile
149 - 579 Jobs/Sq.Mile
580 - 1,297 Jobs/Sq.Mile
1,298 - 2,301 Jobs/Sq.Mile
2,302 - 3,594 Jobs/Sq.Mile



HABERSHAM COUNTY

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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*

Department Awards/Achievements:

Animal Control – $5,000 Grant from GA Dept of Agriculture for Spay/Neuter Vouchers - $1,100 Grant voucher program.

Board of Commissioners – Three Commissioners attended Newly Elected Commissioners Training virtually in December 2020.

E911 – Awarded P-33 Certification in September 2020. This project took 18 months to complete.

EMA – GEMA has recognized the Disaster Match being met by Lynn Smith. This match is normally 75% Federal, 10% State, and 15% County. Habersham County now qualifies for 75% Federal, 12.5% State, and 12.5% County. This is possible due to the completion of guidelines set forth by FEMA/GEMA. There are 10 programs in the guidelines that must be completed.

Finance Department – GFOA Distinguished Budget Presentation Award

Employee Awards/Achievements:

Chad Black – Elected to the Georgia Emergency Medical Services Association Board of Directors for the 4th term & voted Chairman for 3 years. Also, appointed to the Georgia Firefighters Standards and Training Council by Lt. Governor Jeff Duncan

Commissioner Tim Stamey – Completed courses required to become a Certified County Commissioner through ACCG

Curt McGugan – Completed the Code Enforcement Officer Certification Program - Georgia Association of Code Enforcement

Melanie Benfield – Best Reader's Choice Award for the Best Office Administrator – The Northeast Georgian

Greciela Margolia – Jailer of the Year Award – The Northeast Georgian

Jeffery Adams – EMS Directors Certification through the Georgia Emergency Medical Services Association Alumni

Patti McLarty – Notary Public Certification

Sean Rogers – Deputy of the Year Award – The Northeast Georgian

Sheriff Joey Terrell – Elected Official of the Year & Law Enforcement Officer of the Year – The Northeast Georgian

Steven Patrick – Level 4 promotion – Extension's highest rank

Troy Dills – Planning & Zoning 101 & 102 Certifications – Carl Vinson Institute of Government

Retirement Acknowledgements:

Burrell, Dianne – DOH 9/8/01 – DOR 12/30/20 – 19 Years of Service

Cain, Jeff – DOH 11/3/06 – DOR 1/15/21 – 15 Years of Service

Crocker, Gary – DOH 4/28/08 – DOR 1/4/21 – 13 Years of Service

Jones, Samuel – DOH 12/6/99 – DOR 2/16/20 – 21 Years of Service

Salemi, Richard – DOH 9/5/00 – DOR 11/30/20 – 20 Years of Service

Shook, Eva – DOH 4/20/09 - DOR 9/15/20 – 11 Years of Service

Wade, Wesley – DOH 1/4/79 – DOR 1/4/21 – 42 Years of Service

2020 Service Awards

5 Years
Adams, Stuart G.
Bannavong, Melissa
Beecham, Michael D.
Bellinger, Travis L.
Broadway, Christian J.
Cooper, William K.
Dills, Troy I.
Duncan, Kelly D.
East, Jason E.
Garrett, Johnathan B.
Jarrell, Travis D.
Lewis, Teri L.
Marcus, Edward C.
Neal, Ethan J.

5 Years
Pelaccio, Elizabeth J.
Robins, Kevin D.
Sanders, Gary A.
Thompson, David W.
Underwood, Lindsay D.

15 Years
Dover, Misty T.
Lass, Heidi F.
Wall, David C.
Warren, Amanda June

35 Years
Smith, James L.

10 Years
Cash, Kyle J.
Chastain, Greg T.
Eller, Jason C.
Freeman, Serena B.
Gould, Kailey M.

20 Years
Eller, Bonnie N.
Garrett, Jason B.
Pelphrey, Judy A.
Roach, Sharon C.
Salemi, Richard O

10 Years
Lonergan, Robert
Nix, Madison R.
Short, Lisa
Wurtz, Matthew D

25 Years
Anderson, Bennie D.
Moss, Dianne D.



HABERSHAM COUNTY

GEORGIA | Est. 1818

HABERSHAM COUNTY
FISCAL YEAR 2022 BUDGET
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: 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.

Audit: a comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making recommendations for improvement where necessary.

Balanced Budget: a budget in which revenues are equal to expenditures.

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 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.

Component Unit: a legally separate organization for which the elected officials of the County can be financially accountable.

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: 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.

Full-Time Equivalent Position (FTE): a part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time administrative assistant working 20 hours per week would be the equivalent to .5 of a full-time position.

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.

Government Finance Officers Association (GFOA): a professional association of approximately 19,000 state, provincial, and local government finance officers of the United States and Canada. GFOA is headquartered in downtown Chicago.

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.

Major Fund: Those funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

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.