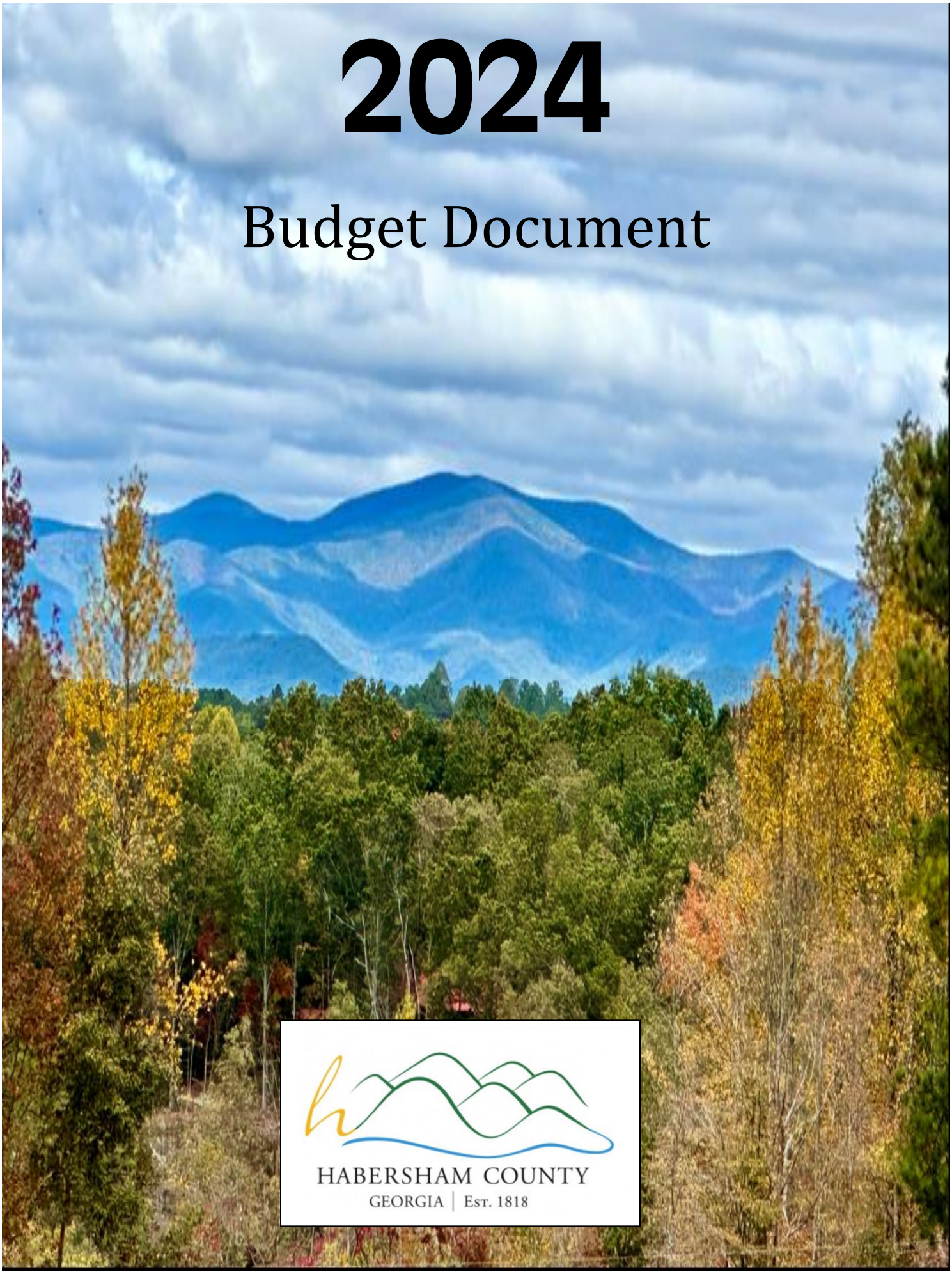
2024

Budget Document



HABERSHAM COUNTY

GEORGIA | Est. 1818



Operating and Capital Budget

Fiscal Year 2024

HABERSHAM COUNTY
GEORGIA | Est. 1818

TABLE OF CONTENTS

General Overview

List of Elected Officials and Administrative Personnel 1
Habersham County Organizational Chart 2
Habersham County Fund Structure 3
Chairman's Letter 4
Transmittal Letter 6
Budget Resolution 15
Annual Budget Process 19
Financial Policies and Practices 21
Fund Descriptions 25
Debt Policies and Practices 27
Revenue Sources 31
Five Year Consolidated Financial Schedule 32
Debt Summary 36
Five Year Position Summary 37
Summary of Government-wide Statement of Revenues, Expenditures and Other Sources and Uses Summary 40

Governmental Funds

General Fund

Statement of Revenues, Expenditures and Other Sources and Uses Summary 44
General Fund Expenditures Summary 48
Department Budget Overiew & Budgeted Expenditures
- Countywide 54
- Board of Commissioners 56
- County Manager 58
- Finance 60
- Human Resources 62
- Safety 64
- Tax Commissioner 66
- Tax Assessors 68
- Board of Equalization 70
- County Clerk 72
- Elections & Registration 74
- Facilities Management 76
- Public Information 78
- Information Technology 80
- Fleet Maintenance 82
- Roads & Bridges 84
- Probate Court 86
- Magistrate Court 88
- Clerk of Court 90
- Juvenile Offenders 92
- Superior Court 94
- District Attorney 96
- Public Defender 98
- Juvenile Court 100
- State Court 102
- Solicitor 104
- Coroner 106
- Sheriff - Operations 108
- Sheriff - Jail 110
- HCSO Heat Unit 112
- Sheriff - School Resource Officers 114
- Animal Care & Control 116
- Fire Department 118
- Emergency Management 120

HABERSHAM COUNTY
GEORGIA | Est. 1818

TABLE OF CONTENTS

Planning & Development 122
Extension Services 124
Planning Commission 126
Recreation 128
Gymnastics 130
Independent Agencies 132

Special Revenue Funds

Jail Fund & Inmate Welfare 136
Law Library & Hotel Motel Tax 138
Indigent Defense & Juvenile Offenders 140
Accountability Courts 142
Felony Drug Court 145
Mental health Treatment Court 146
Family Dependency Treatment Court 148
Senior Center 150
E-911 154
Emergency Medical Services 158
Fitness Center 162
ARPA 166
Confiscated Assets 168

Capital Improvements Funds

Capital Improvement Fund

Budget Overview 172
Statement of Revenues, Expenditures, and Other Sources and Uses Summary 173
Budgeted Expenditures 174
Fiscal Years 2021-2025 178

SPLOST VI Fund

Budget Overview 202
Statement of Revenues, Expenditures, and Other Sources and Uses Summary 203
Budgeted Expenditures 205

SPLOST VII Fund

Budget Overview 206
Statement of Revenues, Expenditures, and Other Sources and Uses Summary 207
Budgeted Expenditures 209

Hospital Debt Service

Budget Overview 212
Statement of Revenues, Expenditures, and Other Sources and Uses Summary 213

Enterprise Funds

Landfill

Department Budget Overview 216
Statement of Revenues, Expenses and Changes in Net Position Summary 217
Budgeted Expenditures 219

Transit

Department Budget Overview 220
Statement of Revenues, Expenses and Changes in Net Position Summary 221
Budgeted Expenditures 223

Habersham County Airport

Department Budget Overview 224
Statement of Revenues, Expenses and Changes in Net Position Summary 225
Budgeted Expenditures 227

Component Unit

Industrial Development



TABLE OF CONTENTS

Budget Overview..... 230
Statement of Revenues, Expenses and Changes in Net Position Summary..... 231

Supplementary Information

History of Habersham County..... 233
Economic Condition and Outlook..... 234
Useful Resources..... 237
Glossary..... 239

This page intentionally left blank.

Habersham County, Georgia

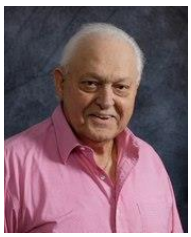
BOARD OF COMMISSIONERS



District 1
Bruce Palmer



District 2
Dustin Mealor
Chairman



District 3
Jimmy Tench



District 4
Bruce Harkness



District 5
Ty Akins

ELECTED OFFICIALS

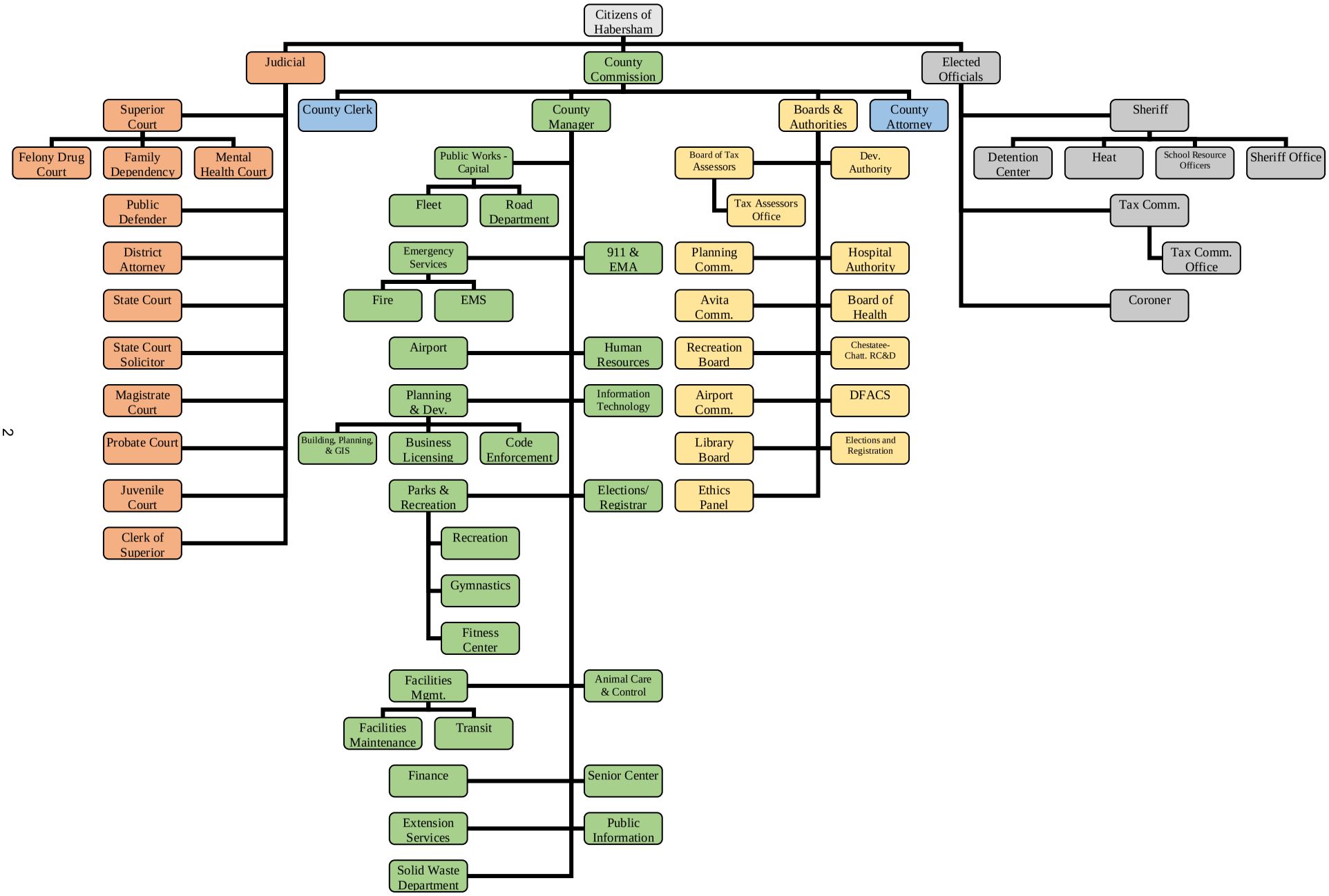
Russell W. Smith	Chief Judge, Superior Court	June Black-Warren	Tax Commissioner
Chan Caudell	Judge, Superior Court	Kasey C. McEntire	Coroner
David Wall	Clerk of Superior Court	Joey Terrell	Sheriff
M. Steven Campbell	Chief Judge, State Court	Pamela F. Wooley	Probate Judge
George Christian	District Attorney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

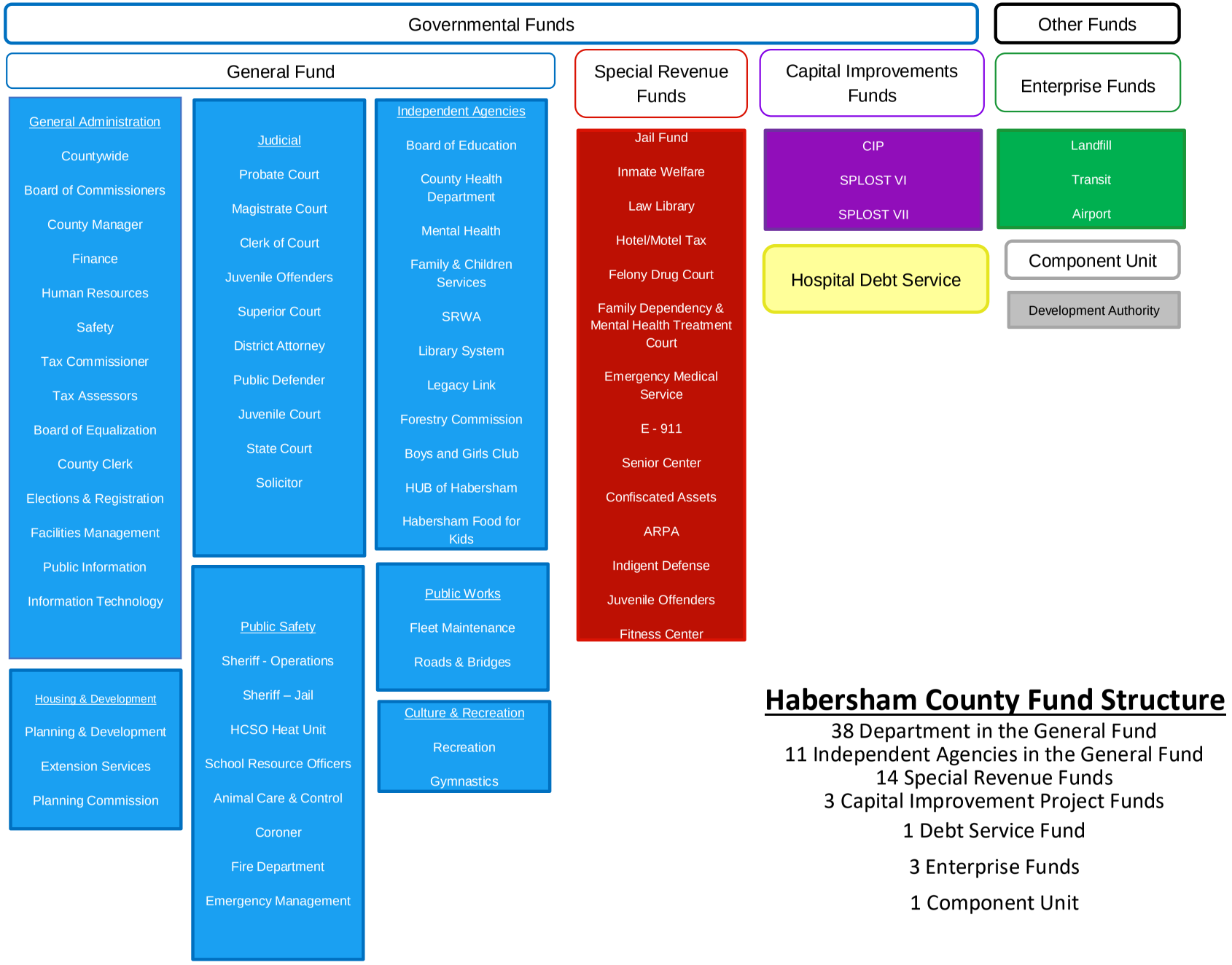
COUNTY ADMINISTRATION

Alisha Vaughn	County Manager	Lynn Smith	E-911 Emergency Management Director
Donald Hunt	County Attorney	Jeff Adams	Emergency Service Director
Brandalin Carnes	County Clerk	Madi Nix	Animal Care & Control Director
Tim Sims	Chief Financial Officer	Beth Pelaccio	Accountability Courts Director
Ann Cain	Human Resouces Director	Nichole Carswell	Juvenile Court Judge
Tracy Williamson	IT Director	Laurel Ellison	Chief Registrar & Elections Supervisor
Mike Beecham	Planning & Development Dir.	Joan Church	Chief Tax Appraiser
Jerry Baggett	Public Works Director	Brooke Whitmire	Parks & Recreation Director
Mike Bramlett	Facilities Mgmt Director	Kathy Holcomb	Senior Center Director
Laurie Church	Landfill Director	Steven Patrick	County Extension Coordinator
William Regan	Airport Manager		

HABERSHAM COUNTY
GEORGIA | Est. 1818

Habersham County Organizational Chart





Habersham County Fund Structure

38 Department in the General Fund
11 Independent Agencies in the General Fund
14 Special Revenue Funds
3 Capital Improvement Project Funds
1 Debt Service Fund
3 Enterprise Funds
1 Component Unit

HABERSHAM COUNTY
GEORGIA | Est. 1818

Office of County Commissioners
130 Jacob's Way, Suite 301, Clarkesville, GA 30523
706-839-0200 Fax: 706-839-0209
www.habershamga.com

February 12, 2023

RE: Fiscal Year 2024 Budget

Elected & Appointed Officials and Department Directors:

The Habersham County Budget contains a General Fund (which supports 37 departments), ten special revenue funds, three capital improvement funds (including SPLOST), a Hospital Debt Service Fund, three enterprise funds, and one component unit. FY2024 is on track to be full of challenges as we strive to enhance the efficiency and effectiveness of services we provide to our citizens and deal with salary disparity issues.

The County has already begun the budgeting process for FY2024. Department Directors and Elected Officials submitted positon requests in February 2023. Currently there have been 48 positions for the FY2024 Budget.

CIP requests for FY2024 were also received in February 2023. 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 around $1,000,000 over the last five years. FY2024 CIP requests are currently estimated at $14,000,000 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 FY2024 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 try to maintain FY2024 budgets at the current level for FY2023, review budgets for any non-essential services and expenses, and decrease costs as much as possible. Any new programs or initiatives need to be clearly listed and not be part of your base requests.

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 tentatively be scheduled for March 28-30, 2023, for departments reporting to the County Manager. Budget meetings for elected, board-appointed department heads, and independent agencies will be scheduled for March 28-30, 2023, as well. During these meetings, the proposed FY2024 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 FY2023 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 FY2023 is $799,765. As of December 31, 2022, several departments have exceeded their 50% mark and there are a few departments that have already fully expended their budget. In the year ending June 30, 2022, total overtime was $1,254,082. This amount was 60% over the original budgets of $759,292. Overtime must be reviewed and controlled as much as possible moving forward.

2. Operating Costs
    As in FY2024, 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 actively take a close review of their revenue stream. If additional revenue or recovery of revenue can be obtained the department should include that information in their operating budget information. Compare other jurisdictions to see how our fees and charges compare and increase them as necessary to stay in line with the surrounding areas. If a decrease in revenue is anticipated the department should detail and justify 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 FY2024 Budget will reflect the County's commitment to sound fiscal policies that best serve our community.

Thank you,

Ty Akins, Chairman
Habersham County Board of Commissioners

HABERSHAM COUNTY
GEORGIA | Est. 1818

Office of County Commissioners
130 Jacob's Way, Suite 301, Clarkesville, GA 30523
706-839-0200 Fax: 706-839-0209
www.habershamga.com

May 8, 2023

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) 2024 Annual Budget. A substantial amount of time and consideration goes into the budget process each year as there is a variety of factors that influence every budget, and FY2024 was no exception. The Habersham County Budget contains a General Fund (which supports forty (40) departments), three (3) Enterprise Funds, fourteen (14) Special Revenue Funds, two (2) Capital Improvement Funds, one (1) Hospital Debt Service Fund, and one (1) 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 FY2024 budget process began in January 2023 with the collection of position and capital requests from Department Directors and Elected Officials. In February 2023, the Budget Committee began reviewing and discussing those requests. At that same time, in February newly updated comprehensive 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 28th through 30th for Department Directors reporting to the County Manager, and for Elected Officials, Board-Appointed Department Heads, and Independent Agencies. Several additional meetings were held in April and May 2023 where the budget was examined and further refined, then citizen input was welcomed during three (3) public meetings held in June. The FY2024 budget was approved on June 26, 2023.

Many challenges that arose during preparation of the FY2024 budget were expected, as there have been challenges in prior years. Requests for forty-eight (48) additional positions and/or reclass of existing positions along with market-comparable salaries increases are a concern as public safety departments continue to face high-turnover rates due to competitive market wages in surrounding jurisdictions. Excess spending throughout FY2023 for overtime within Public Safety departments remained a concern for FY2024. Although the COVID Pandemic saw a decrease in our Jail capacity beginning in FY2021, capacity pressures like pre-pandemic levels have returned causing jail expenditures for prisoner boarding to be fully expended. Likewise, additional expenditures related to jail operations could possibly exceed original funds budgeted as FY2024 as operations return to normal as the pandemic ends. The FY2023 original budget for all funds is $66,291,794 and $33,234,567 for the General Fund.

The total General Fund balance as of June 30, 2022, was $11,538,186 vs. $7,808,374 in

FY2021, an increase of $3,729,812. The Unrestricted Fund balance is $11,142,098 vs. $7,149,046 in FY2021, an increase of $3,993,052. The Unassigned Fund balance was $11,538,186. The Unrestricted Fund balance represents 35% of the FY2023 Original Budget, which exceeds the Habersham County Fund Balance Policy minimum of 17%. The Unrestricted Fund balance includes $135,000 which has been assigned to future Employee Health Benefit payments. Also, $1,467,995 was assigned to the FY23 Original Budget and $1,656,860 to the FY24 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 FY2024 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.

FY2023 Accomplishments:

a. General Government:

- **FY2023 Budget:** The Habersham County Board of Commissioners approved the FY2023 General Fund Budget of $33,234,567 during a Called Meeting on June 26, 2022. This year's budget consisted of a 1.0 mill increase in the tax digest which was an inflationary increase in the property tax revenue for tax year 2022. The millage rate set was 12.682 mills, which is a 1.0 mill increase from the tax year 2021 millage rate of 11.682 mills. Additionally, the Emergency Medical Services millage rate increased to 0.825 an increase of 0.152 from tax year 2021 millage rate of .0673, and the Hospital Bond millage rate decreased by .295 mils from 1.137 to 0.842 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. All collections for the SPLOST VI program have been expended or have been distributed to each of the municipalities.
- **SPLOST VII:** Collections being received for SPLOST VII have exceeded the original projected amounts by 12%. Expenditures for Equipment, Vehicles and smaller projects had proceeded as planned along with distributions to each of the municipalities. The E-911 project was awarded and is underway while the architects are working on plans for the new Fire/EMS/911 Headquarters and Animal Control Buildings.
- **Financial Document Awards:** The finance department has won the Distinguished Budget Award for the fifth year in a row for the July 1, 2022, 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 fourteen 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 pandemic. 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, promote justice, and protect public health and safety. Board of Commissioner meetings were also being conducted in accordance with open meetings requirements via teleconference during FY2023. The Mountain Judicial Circuit was awarded a Grant from the State of Georgia Judicial Council from ARPA funds to upgrade all technology and audio-visual components in all Superior and State Courtrooms in each of the three Counties that comprise the Mountain Judicial Circuit.

- **Public Information:** Habersham County continues to be active on Facebook. Now, in addition to our county website at www.habershamga.com, the public can stay informed by following our Facebook page at facebook.com/habershamcounty.

b. Public Safety:

- **Emergency Services**

  During FY2023, 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 VII funding.
  - Continued work with the Department of Rural Health for the Community Paramedicine Program which is grant funded at $100,000 per year and received an additional grant award of $42,000 related to stroke intervention.
  - Purchased two additional Med Units and put them in service for transporting patients. These were purchased with SPLOST VII funding.
  - 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 continues to be 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 could initiate blood products in a prehospital setting.
  - Trauma Equipment Grant was received from the Georgia Trauma Commission and purchased:
    - Lifepak 15 Cardiac Monitor Mounts for all Med Units.
    - Four (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 continued the use of a Drive Square Simulation System during FY2023. 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 again the 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 overpopulation as pre-pandemic levels have returned.

- **Emergency Management and E911:** The upgrade to the new 800 MGZ Radio System was awarded in Fall of 2022. Tower location and land acquisition to place additional towers across the County has begun and construction and installation of the new system has gotten underway. Upon completion, the radio system coverage for the new system will be at a 98% level compared to the 70% coverage level the non-emergency system currently gives the County at this time.
- **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 2,500 intakes annually. The Shelter held a fundraising program to purchase a van to transport dogs and cats to Animal Shelters in the Northern States for adoption. The program raised over $75,000 for this purchase and additional needs for this program. Since this program went into effect, we have transported over 2,000 animals to areas that have waiting lists for adoption.

c. **Public Works**: **Roads & Bridges:** The Road Department completed approximately 2,560 work orders in FY2023, in addition to completing, or beginning, major projects such as:

- **<u>Road Maintenance:</u>**
  - **LMIG 2022:** The LMIG Project consisted of 10.65 miles of road resurfacing, patching, and leveling. The cost of the project is approximately $1.85 million, an increase of approximately $600,000. The number of miles able to be resurfaced had to be decreased to meet budget restrictions due to the inflationary economic situation we are currently enduring.
  - **Road Maintenance Headquarters Remodel**: Public Works crews completed a project to improve and remodel the Road Maintenance Building that houses the offices and breakroom areas. Initial cost estimates to outsource this project were over $250,000, however the Asst. Public Works Director came up with a plan to do the work in house with exception of the HVAC, Plumbing and Electrical and was able to complete the project for approximately $60,000, a savings of $190,000.
  - **Right-of-Way Vegetation Control:** Continued herbicide services for grass suppression on 147 miles of various county roads. This alleviated the need for one round of ROW trimming during the summer cutting season and gave the staff needed time for other maintenance projects.
- **<u>Airport</u>:**

  During FY2023, the Airport converted from a third party Fixed Base Operator to being managed fully by County Staff. An Airport Manager was hired and over the fiscal year operations were brought in house. Additional staffing was hired for operations and maintenance of the runway, grounds, and hangers at the airport. Revenues increased by 35% initially as being under County management, there was no revenue sharing with the third party FBO. Air Methods, a medical air transport company that provides air ambulance services, continued operating 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 15th out of 103 Georgia airports for the number of aircraft based at the airport as of June 2022, 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 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 in March 2023, the Landfill scored 99 out of 100.
- **Pea Ridge Cap Repair:** The County continues 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 FY2023.

b. **Facilities Management:** The Facilities Management Department has continued a steady workload. They worked with a contractor to remodel the new Elections Offices and helped remodel the Road Maintenance Building while keeping up with normal maintenance activities and task orders.

c. Transit: Transit continued normal operation Monday – Friday from 7:00 a.m.to 4:00 p.m. 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.

e. Planning and Development:

a. Inspections and Permitting: Inspections continued briskly with multiple new homes and multi-family complexes 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 additional Industrial Park land for expansion on the former Reed property. A local engineering 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: The Development Authority completed the sale of a much-improved Lot #10, which will be a business in the Industrial Park. With this sale, the Airport Industrial Park will be totally occupied.

f. Parks and Recreation:

a. The Parks & Recreation Department spent a lot of time improving indoor and outdoor facilities while also preparing for spring, summer and fall programs. Spring baseball, Little League and softball were brought back under County organization from booster associations and have had tremendous growth. Track & field, volleyball, gymnastics classes and team training, soccer, swimming, and adult softball during FY2023 had a high level of participation. A new webpage and online Registration software (Rec Desk) 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 FY2023. The goal is to maximize the usability of the handicap parking lot given the existing location and terrain.

g. **Senior Center:** The Senior Center saw significant growth over FY2023. The center serviced over 2,200 on average each month and Meals on Wheels served over 3,000 meals each month to seniors in need. At the 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, 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 FY2023, HMC continued to struggle to stay afloat. As COVID funding ended, operating costs exceeded revenues due to high inflation and skyrocketing salaries paid to keep up with the market. In December 2022, the Hospital Authority came to the Commission to request monetary assistance to stay in operation. Commissioners initially approved a $1,500,000 Letter of Credit to help sustain the hospital through the next few months. The County Manager worked with NGHS to speed up the acquisition of the hospital to July 1, 2023. NGHS agreed to the early acquisition if the County would help sustain the hospital operationally through July 1. County Commissioners approved an additional $4,500,000 Letter of Credit for a total of $6,000,000 cash infusion into the hospital from their American Rescue Plan Act (ARPA) funds.

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 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 be transparent with information to the citizens and 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:** A strategic goal of the FY2023 budget proposal was to become more competitive in wages to slow down the rate of turnover. A Salary Study was completed and implemented in January of 2023 to bring salaries of all employees up to market levels in an effort to stabilize the workforce. In addition, the Pay Scales and Tables were updated to allow Habersham County to easily continue the annual pay scale evaluations. The performance evaluation system with merit increases and COLAs continued to be budgeted for the year.

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 continues to grow. Typically, the County houses 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 in the near future. The non-compliance with 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 were adjusted to become more comparable with market-value during FY2023.

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 Family Court, Drug & Addiction Court, and Mental Health Court.

10. **Emergency Services Department:** During FY2023 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 full-time staffed ambulances from four (4) to five (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 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.

The 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,

Tim Sims
Chief Financial Officer



HABERSHAM COUNTY

GEORGIA | Est. 1818

HABERSHAM COUNTY FY 2024 BUDGET RESOLUTION
2023-06-008

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2024 BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, FOR EACH FUND OF HABERSHAM COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR THE VARIOUS FUNDS AND DEPARTMENTS; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2023 TAX DIGEST AND AFFIRMING THAT EXPEDITURES IN EACH DEPARTMENT MAY NOT EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES:

WHEREAS, the Habersham County Board of Commissioners ("Board") is the governing authority of said County, and

WHEREAS, the Board has been presented a Proposed Budget which is the County's financial plan for said fiscal year and includes all projected revenues and allowable expenditures, and

WHEREAS, appropriate advertised public hearings have been held on the 2024 Proposed Budget, as required by State and Local Laws and regulations, and

WHEREAS, the Board has reviewed the Proposed Budget and has made certain amendments to Funding Sources and Appropriations, and

WHEREAS, the Board resolves that the Proposed 2024 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority, and

WHEREAS, each of the funds has a balanced budget, such that anticipated funding sources equal proposed expenditures, and

NOW, THEREFORE, BE IT RESOLVED that this 2024 Budget is hereby adopted specifying the anticipated funding sources for each Fund and making appropriations for proposed expenditures to the departments or organizational units named in each fund.

BE IT FURTHER RESOLVED that expenditures of any Operating Budget Fund or Capital Budget Fund shall not exceed the appropriations authorized by this budget and amendments thereto or actual funding sources, whichever is less.

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted as specified herein, as multiple-year project budgets as provided for in O.C.G.A. § 36-81-3(b)(2).

BE IT FURTHER RESOLVED that the 2024 Budget shall be amended to adapt to changing governmental needs during the fiscal year as follows: Any increase in appropriations in any Fund for a Department, whether through a change in anticipated revenues in any Fund or through a transfer of appropriations among Departments, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Chief Financial Officer to:
    a. Allocate funds to appropriate Departments from insurance proceeds for the replacement or repair of damaged equipment items;
    b. Authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board;

c. Adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards approved by the Board;
d. Approve transfers of appropriations within capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;
e. Adjust revenue and appropriation budgets to incorporate collected revenue at the capital fund contingency project level and project specific levels in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;

2. The County Manager to:
   a. Transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to $50,000 in accordance with the intent and actions of the Board; however, in no case shall transfers be made or projects be established that contradict the guidelines of authorizing documents, (i.e. SPLOST referendums)
   b. Reallocate funding among projects approved by the Board as allowed by authorizing documents.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with O.C.G.A. 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project;

BE IT FURTHER RESOLVED that Contingencies and Reserves budgeted in any Fund are available only for authorized transfers under the authority stated above, no expenditures shall be incurred directly to these accounts.

BE IT FURTHER RESOLVED the Board shall approve increases in authorized positions. Vacant authorized positions may be reallocated within the same department or reassigned to another department and filled authorized positions may be reassigned at the same grade level between departments with the authorization of the County Manager.

BE IT FURTHER RESOLVED authority and authorization is delegated to the County Manager and Human Resources Director to review, establish, modify, change, maintain, and implement policies, rules, structure, criteria, etc. to benefit plans, which shall include, but not limited to health premiums, retiree contributions, for staff (both active and retiree status) and Board of Commissioners.

BE IT FURTHER RESOLVED budgets for all Funds of the County are presented as Operating Budgets and or funds expected to be expended during the current fiscal year. These budgets are the maintenance and operations of each of the Departments within those funds. There are separate line item budgets for Capital Outlay for each of the funds, representing large asset purchases that are greater than $5,000. The various Capital Budgets represent the expected fiscal year expenditure for the projects approved by the Board and/or voter referendum.

HABERSHAM COUNTY BOARD OF COMMISSIONERS

Chairman

Attest:

County Clerk

(Seal)

June 26, 2023
Date

Approved as to form:

Habersham County Attorney

This page intentionally left blank.

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 January, 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.

BUDGET SCHEDULE

January	Distribute capital budget and personnel request documents to Department Directors.
February	Department Directors submit personnel and capital project requests.
February	Board of Commissioners establish budget goals and Operating Budget Packets are distributed.
March	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

The County recognizes that long-term financial planning is a key process to the County's goal of being fiscally responsible. Primarily, the County uses a vision, mission, and goals/objectives approach to help guide the individual departments on a micro level. On a macro level, the County uses a comprehensive plan, strategic plan and trend analysis to help determine its financial position and plan of action. During the budget process, the County forecasts general fund revenues and expenditures for the future year. These forecasts help the County plan where to allocate resources in current and future budgets.

Capital Project Improvement Plan

The County prepares a five-year capital project improvement plan that is updated annually. This cash flow plan assists with the planning, acquisition, and financing of capital projects. A capital project is generally defined by a project that helps maintain or improve a County asset. In order for a project to be included in a capital budget, a project must meet one of the following criteria: new construction, expansion, renovation, or replacement of a facility. Examples of capital projects include building/infrastructure construction, park improvements, streetscapes, land acquisitions, and vehicles. Major capital projects are budgeted in the SPLOST fund or Capital Projects fund. Budget appropriation shall include the complete project costs with contingency amounts as applicable. All capital projects throughout the year are identified, with assistance from each department, the Board of Commissioners, Administration, and the Finance Department. All identified projects will be added to the capital improvement plan, pending continuous evaluations of projected funding sources. These needed projects help provide a method of tracking and planning for the future needs of the County. The County also maintains a system of budgetary control reports to assure adherence to the budget.

Grants

The Board of Commissioners approves all grants and grant applications. All key financial provisions, including required local match, must also be included in the approval process. Accounting and budget information is based on the Federal and State participation as well as the local participation. All anticipated grants are included during the budget process. The Director of Financial Services is authorized to establish budgets according to approved grant contracts and adjust accordingly so that grant budgets are balanced

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. 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	2019	2020	2021	2022	2023
Assessed Value of Property	$1,505,643	$1,454,558	$1,721,047	$1,943,265	$2,281,349
Debt Limit (3% of total assessed property	45,169	43,637	51,631	58,298	68,440
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	**$45,169**	**$43,637**	**$51,631**	**$58,298**	**$68,440**
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

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. 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

This page intentionally left blank.

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 FY24 is $73,548,644 , an 11% increase from the FY23 original budget. Additionally, the total General Fund budget for FY24 is $27,819,717 a 14% increase from the FY23 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 $21,180,660 for the FY24 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 FY23 the amount of insurance premium tax collected was $2,488,272. The amount budgeted for FY24 is $2,637,000. 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 FY24 $2,421,159 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 $2,735,000 for FY24, which is an increase of 6.7% from the FY23 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 $1,436,340 for the FY24 General Fund budget, which is an increase of 15.6% from the FY23 original budget. There are multiple Special Revenue Funds which are also funded through Fines, Fees & Forfeitures.

FIVE YEAR CONCOLIDATED FINANCIAL SCHEDULE

Governmental Funds

General Fund	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 6,034,014	$ 5,646,924	$ 7,808,374	$ 11,538,186	$ 6,610,976
Excess (deficiency) of revenues over (under) expenditures	(387,090)	2,161,450	3,729,812	(4,927,210)	-
Fund Balances June 30	$ 5,646,924	$ 7,808,374	$ 11,538,186	$ 6,610,976	$ 6,610,976

Special Revenue Funds

Jail Fund	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 80,018	$ 63,876	$ 104,498	$ 136,036	$ 70,143
Excess (deficiency) of revenues over (under) expenditures	(16,142)	40,622	31,538	(65,893)	-
Fund Balances June 30	$ 63,876	$ 104,498	$ 136,036	$ 70,143	$ 70,143

Inmate Welfare	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 24,941	$ 35,969	$ 38,597	$ 52,415	$ 17,235
Excess (deficiency) of revenues over (under) expenditures	11,028	2,628	13,818	(35,180)	-
Fund Balances June 30	$ 35,969	$ 38,597	$ 52,415	$ 17,235	$ 17,235

Law Library	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 233,744	$ 210,047	$ 210,850	$ 211,183	$ 193,043
Excess (deficiency) of revenues over (under) expenditures	(23,697)	803	333	(18,140)	-
Fund Balances June 30	$ 210,047	$ 210,850	$ 211,183	$ 193,043	$ 193,043

Hotel/Motel Tax	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 5,845	$ 5,082	$ 140	$ 1,131	$ (27)
Excess (deficiency) of revenues over (under) expenditures	(763)	(4,942)	991	(1,158)	-
Fund Balances June 30	$ 5,082	$ 140	$ 1,131	$ (27)	$ (27)

Indigent Defence	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ -	$ -	$ -	$ 13,049	$ 13,503
Excess (deficiency) of revenues over (under) expenditures	-	-	13,049	454	-
Fund Balances June 30	$ -	$ -	$ 13,049	$ 13,503	$ 13,503

Juvenile Offenders	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ -	$ -	$ -	$ 36,554	$ 41,924
Excess (deficiency) of revenues over (under) expenditures	-	-	36,554	5,370	-
Fund Balances June 30	$ -	$ -	$ 36,554	$ 41,924	$ 41,924

D.A.T.E/Felony Drug Court	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 116,327	$ 57,424	$ 90,311	$ 131,164	$ 103,583
Excess (deficiency) of revenues over (under) expenditures	(58,903)	32,887	40,853	(27,581)	-
Fund Balances June 30	$ 57,424	$ 90,311	$ 131,164	$ 103,583	$ 103,583

Family Dep. & Mental Health Treatment Court	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 10,624	$ -	$ (55,536)	$ (54,586)	$ (56,878)
Excess (deficiency) of revenues over (under) expenditures	(10,624)	(55,536)	950	(2,292)	-
Fund Balances June 30	$ -	$ (55,536)	$ (54,586)	$ (56,878)	$ (56,878)

E-911	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 682,679	$ 735,925	$ 731,499	$ 643,750	$ 423,558
Excess (deficiency) of revenues over (under) expenditures	53,246	(4,426)	(87,749)	(220,192)	-
Fund Balances June 30	$ 735,925	$ 731,499	$ 643,750	$ 423,558	$ 423,558

Emergency Medical Services	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ (87,663)	$ 61,565	$ 57,717	$ 63,614	$ 56,011
Excess (deficiency) of revenues over (under) expenditures	149,228	(3,848)	5,897	(7,603)	-
Fund Balances June 30	$ 61,565	$ 57,717	$ 63,614	$ 56,011	$ 56,011

Senior Center	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 72,526	$ 72,526	$ 14,880	$ (13,397)	$ (13,397)
Excess (deficiency) of revenues over (under) expenditures	-	(57,646)	(28,277)	-	-
Fund Balances June 30	$ 72,526	$ 14,880	$ (13,397)	$ (13,397)	$ (13,397)

Fitness Center	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ -	$ -	$ -	$ -	$ (836)
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(836)	-
Fund Balances June 30	$ -	$ -	$ -	$ (836)	$ (836)

ARPA Funds	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ -	$ -	$ -	$ 4,396,683	$ 3,094,751
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(1,301,932)	-
Fund Balances June 30	$ -	$ -	$ -	$ 3,094,751	$ 3,094,751

Confiscated Assets	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 11,387	$ -	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures	(11,387)	-	-	-	-
Fund Balances June 30	$ -	$ -	$ -	$ -	$ -

Capital Improvement Fund

Capital Improvement Fund	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ (55,343)	$ 586,919	$ (74,754)	$ 380,015	$ 908,368
Excess (deficiency) of revenues over (under) expenditures	642,262	(661,673)	454,769	528,353	-
Fund Balances June 30	$ 586,919	$ (74,754)	$ 380,015	$ 908,368	$ 908,368

Senior Center CDBG	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 3	$ -	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures	(3)	-	-	-	-
Fund Balances June 30	$ -	$ -	$ -	$ -	$ -

SPLOST VI Fund	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 1,335,194	$ (15,315)	$ 285,474	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures	(1,350,509)	300,789	(285,474)	-	-
Fund Balances June 30	$ (15,315)	$ 285,474	$ -	$ -	$ -

SPLOST VII Fund	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ -	$ -	$ 13,687,324	$ 12,912,865	$ 13,614,952
Excess (deficiency) of revenues over (under) expenditures	-	13,687,324	(774,459)	702,087	-
Fund Balances June 30	$ -	$ 13,687,324	$ 12,912,865	$ 13,614,952	$ 13,614,952

Debt Service Funds

Hospital Debt Service	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 1,606,236	$ 1,533,911	$ 1,925,286	$ 1,709,035	$ 1,510,860
Excess (deficiency) of revenues over (under) expenditures	(72,325)	391,375	(7,917)	(198,175)	-
Fund Balances June 30	$ 1,533,911	$ 1,925,286	$ 1,917,369	$ 1,510,860	$ 1,510,860

Enterprise Funds

Landfill	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Net Position, July 1	$ 2,590,645	$ 5,954,929	$ 5,679,529	$ 5,433,202	$ 6,653,325
Change in Net Position	3,364,284	(275,400)	(246,327)	1,220,123	-
Net Postion, June 30	$ 5,954,929	$ 5,679,529	$ 5,433,202	$ 6,653,325	$ 6,653,325

Transit	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Net Position, July 1	$ 5,286	$ (38,409)	$ (29,094)	$ (112,038)	$ (117,769)
Change in Net Position	(43,695)	9,315	(82,944)	(5,731)	-
Net Postion, June 30	$ (38,409)	$ (29,094)	$ (112,038)	$ (117,769)	$ (117,769)

Airport	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Net Position, July 1	$ 29,171,535	$ 29,324,402	$ 28,173,001	$ 25,919,912	$ 25,919,853
Change in Net Position	152,867	(1,151,401)	(2,253,089)	(59)	-
Net Postion, June 30	$ 29,324,402	$ 28,173,001	$ 25,919,912	$ 25,919,853	$ 25,919,853

Component Unit

Industrial Development Authority	Actual FY20	Actual FY21	Actual FY22	Original FY23 Budget	Original FY24 Budget
Fund Balances July 1	$ 576,733	$ 643,471	$ 736,232	$ 645,625	$ 1,357,003
Excess (deficiency) of revenues over (under) expenditures	66,738	92,761	(90,607)	711,378	-
Fund Balances June 30	$ 643,471	$ 736,232	$ 645,625	$ 1,357,003	$ 1,357,003

Debt Summary

By Project and Fund

	Admin. Bldg.	Recreation HVAC System	Hospital	E-911 Equipment	Hydraulic Excavator	Landfill D6T-20 Dozer	GO Bond Payments
Fund	**General Fund**	**General Fund**	**Hospital Debt Service Fund**	**E-911 Special Revenue Fund**	**Landfill Fund**	**SPLOST VII Capital Project Fund**	**SPLOST VII Capital Project Fund**
Financing Type	***Lease Purchase***	***Lease Purchase***	***Bonds***	***Lease Purchase***	***Lease Purchase***	***Lease Purchase***	***Bonds***
FY2024	391,363	70,988	2,312,887	19,613	36,685	222,836	2,082,600
FY2025	393,963	70,988	2,315,111		36,685		2,086,400
FY2026	396,163	70,988	2,311,909		36,685		2,082,200
FY2027	395,013	70,988	2,313,117		168,807		2,085,200
FY2028	391,613	70,988	2,318,515				
FY2029	394,088	70,988	2,317,953				
FY2030	394,088	70,988	2,316,683				
FY2031	395,088		2,319,705				
FY2032	395,888		2,314,697				
FY2033	395,688		2,318,058				
FY2034	395,088		2,312,600				
FY2035	394,088		2,315,692				
FY2036	392,688		2,314,966				
FY2037	395,888		2,317,732				
FY2038	393,488		2,369,200				
FY2039	395,688		2,372,200				
FY2040	392,288		2,372,200				
FY2041	396,075		2,369,200				
FY2042	394,375		2,373,200				
FY2043	392,350		2,368,800				
FY2044			2,371,200				
FY2045							
Total	**$7,884,963**	**$496,916**	**$49,015,625**	**$19,613**	**$278,863**	**$222,836**	**$8,336,400**

AUTHORIZED POSITIONS
ALL DEPARTMENTS

The table below represents the number of authorized positions for current departments beginning fiscal year 2018 through fiscal year 2024. 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.

	Dept. Number	Budget FY20		Budget FY21		Budget FY22		Budget FY23		Budget FY24	
Department		*FT*	*PT*	*FT*	*PT*	*FT*	*PT*	*FT*	*PT*	*FT*	*PT*
General Fund											
Board of Commissioners	120	-	5	-	5	-	5	-	5	-	5
County Manager	121	2	-	3	-	3	-	3	-	2	-
Finance	122	4	-	4	-	5	-	6	-	6	-
Human Resources	123	3	-	3	-	4	-	6	-	6	-
Tax Commissioner	125	6	2	6	2	6	2	6	2	6	2
Tax Assessors	126	9	5	9	5	9	5	10	5	10	5
County Clerk	130	1	-	1	-	1	-	1	-	1	-
Elections/Registration	145	2	-	2	1	2	1	3	2	4	2
Facilities Management	155	11	-	11	-	1	-	13	-	14	-
Public Information Office	157							1	-	1	-
Information Technology	160	3	-	3	-	4	-	6	-	6	-
Fleet Maintenance	460	6	-	6	-	6	-	6	-	7	-
Roads and Bridges	475	26	-	26	-	26	-	27	-	27	-
Probate Court	230	3	1	3	1	4	-	4	-	4	-
Magistrate Court	231	2	-	2	-	2	-	4	1	4	1
Clerk of Court	235	14	-	14	-	14	-	14	1	14	1
Superior Court	265	2	5	2	5	2	5	2	5	3	5
District Attorney	266	2	1	2	1	2	1	2	2	3	2
Public Defender	267	1	-	1	-	1	-	1	-	2	-
Juvenile Court	268	2	-	2	-	2	-	2	-	3	-
State Court	270	1	1	1	1	1	1	2	1	2	-
Solicitor	271	1	1	1	1	1	1	1	1	2	-
Sheriff-Operations	340	49	9	49	9	49	9	49	-	49	-
Sheriff-Jail	341	39	-	39	-	39	-	39	-	39	1
Sheriff-HEAT Unit	342	1	-	1	-	1	-	1	-	1	-
Sheriff-SRO	343							14	-	14	-
Animal Control	374	6	3	6	3	6	3	6	3	8	4
Coroner	382	1	1	1	1	1	1	1	1	1	1
Fire Department	384	28	17	28	17	28	17	28	17	37	17
Parks and Recreation	696	5	41	5	41	5	41	7	41	4	32
Gymnastics	697									3	6
Extension Service	750	-	1	-	1	-	1	-	1	1	-
Planning and Development	794	7	-	7	-	7	-	9	-	9	-
Special Revenue Fund											
Felony Drug Court	218	3	-	3	-	4	1	4	1	4	1
Mental Health Treatment Court	225	-	1	1	1	0.5	1	1	0.5	1	1
Family Dep. Treatment Court	252	1	1	1	1	1	0.5	1	0.5	1	1
Emergency Medical Services	395	39	17	39	17	40	18	41	18	41	18
E-911	390	22	14	22	14	23	14	23	14	23	14
Senior Center	585	5	2	5	2	5	2	8	3	8	1
Fitness Center	698	-	-	-	-	-	-	-	-	1	-
Enterprise Fund											
Airport	492	-	-	-	-	-	-	2	1	3	3
Landfill	480	8	3	9	3	10	3	11	2	16	2
Transit	754	1	2	1	2	1	2	1	2	1	2
Total		**316**	**133**	**319**	**134**	**317**	**135**	**366**	**130**	**392**	**127**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Government-wide



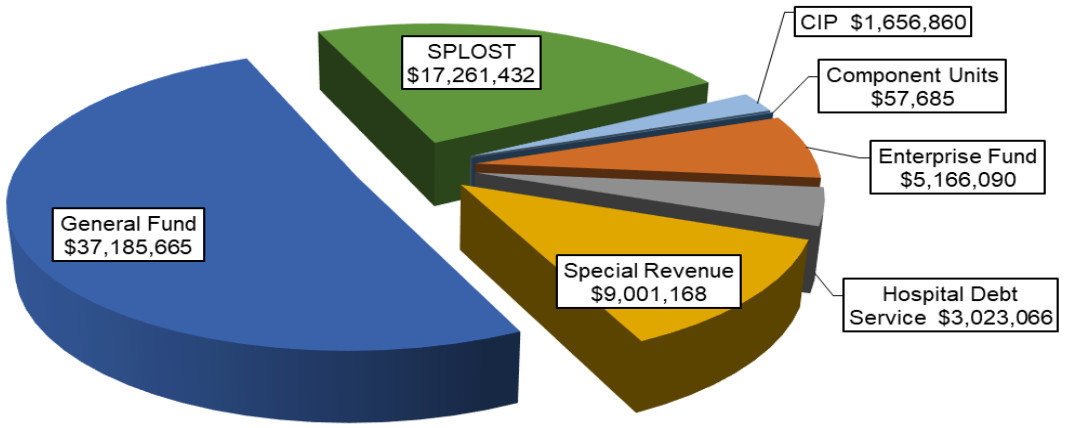
FY2024 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Hospital Bond	CIP Fund	SPLOST Fund	Enterprise Fund	Component Units	Total
Revenues								
Property Taxes	$ 21,180,660	$ 2,243,989	$ 1,773,066	$ -	$ -	$ -	$ -	$ 25,197,715
Motor Vehicle Tax	2,735,000	-	-	-	-	-	-	2,735,000
Mobile Home Tax	145,000	-	-	-	-	-	-	145,000
Timber Tax	1,000	-	-	-	-	-	-	1,000
Cost, Penalties, And Interest	100,000	-	-	-	-	-	-	100,000
Intangible Tax	375,000	-	-	-	-	-	-	375,000
Real Estate Transfer Tax	159,000	-	-	-	-	-	-	159,000
Franchise Tax	2,500	-	-	-	-	-	-	2,500
Insurance Premium Tax	2,637,000	-	-	-	-	-	-	2,637,000
Alcohol Excise Tax	643,000	-	-	-	-	-	-	643,000
Occupational Tax	157,200	-	-	-	-	-	-	157,200
Other	32,200	-	-	-	9,600,000	-	-	9,632,200
Building Permits	290,000	-	-	-	-	-	-	290,000
Other Permits	8,000	-	-	-	-	-	-	8,000
Fines, Fees & Forfeitures	1,436,340	372,838	-	-	-	-	-	1,809,178
Fire Protection	18,000	-	-	-	-	-	-	18,000
Sheriff Services	30,000	-	-	-	-	-	-	30,000
Prisoner Board	1,800	-	-	-	-	-	-	1,800
Recreation Fees & Services	375,906	-	-	-	-	-	-	375,906
Collection Commissions	789,500	-	-	-	-	-	-	789,500
Other Charges For Services	434,400	3,528,180	-	-	-	3,541,709	-	7,504,289
Intergovernmental	2,421,159	1,248,730	-	-	745,000	1,449,727	-	5,864,616
Interest	46,000	175	-	-	300,000	28,638	-	374,813
Contributions	33,000	-	-	-	-	-	-	33,000
Forfeitures	-	-	-	-	-	-	-	-
Rental Income	111,600	-	-	-	-	95,000	-	206,600
Miscellaneous	642,400	151,176	-	-	-	500	-	794,076
Total Revenues	**34,805,665**	**7,545,088**	**1,773,066**	**-**	**10,645,000**	**5,115,574**	**-**	**59,884,393**
Expenditures								
General Government	12,293,178	108,000	2,273,066	1,190,391	9,178,600	-	-	25,043,235
Judicial	4,605,292	1,337,179	-	-	-	-	-	5,942,471
Public Safety	14,735,634	6,416,636	-	183,481	7,859,969	-	-	29,195,720
Recreation & Culture	1,919,137	68,180	-	242,988	-	-	-	2,230,305
Housing & Development	935,184	-	-	40,000	-	-	57,685	1,032,869
Health & Welfare	207,900	823,330	-	-	-	-	-	1,031,230
Enterprise	-	-	-	-	222,863	4,841,145	-	5,064,008
Total Expenditures	**34,696,325**	**8,753,325**	**2,273,066**	**1,656,860**	**17,261,432**	**4,841,145**	**57,685**	**69,539,838**

FY2024 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	160,000	(160,000)	-	-	-	-	-	-
Transfer In (Out) - Felony Drug	-	(17,843)	-	-	-	-	-	(17,843)
Transfer In (Out) - EMS	-	-	-	-	-	-	-	-
Transfer In (Out) - E911 Fund	(527,241)	437,241	-	-	-	-	-	(90,000)
Transfer In (Out) - Transit Fund	(45,239)	-	-	-	-	50,516	-	5,277
Transfer In (Out) - Senior Center	(260,000)	398,000	-	-	-	-	-	138,000
Transfer In (Out) - Hospital Debt	750,000	-	(750,000)	-	-	-	-	-
Transfer In (Out) - CIP Fund	(1,656,860)	-	-	1,656,860	-	-	-	-
Transfer In (Out) - SPLOST VII	-	-	1,250,000	-	-	-		1,250,000
Appropriated Fund Balance	1,400,000	620,839	-	-	6,616,432	(324,945)	57,685	8,370,011
Sale of Assets	-	-	-	-	-	-	-	-
Total Other Sources & (Uses)	**(109,340)**	**1,208,237**	**500,000**	**1,656,860**	**6,616,432**	**(274,429)**	**57,685**	**9,655,445**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FY2024 Total Budget By Fund





HABERSHAM COUNTY

GEORGIA | Est. 1818

General Fund

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

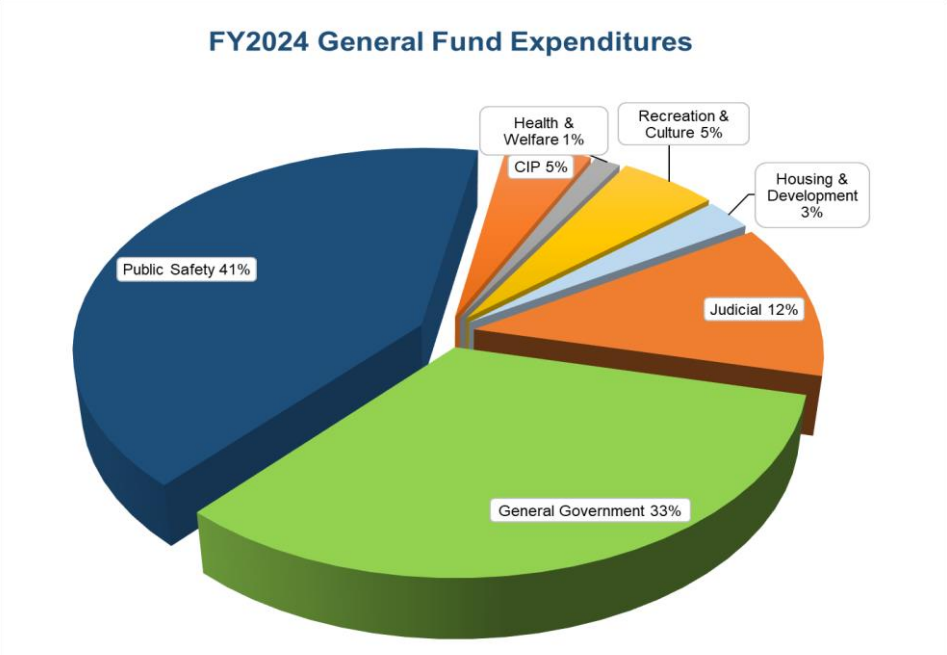


FY2024 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Taxes						
Property Taxes	$ 13,936,007	$ 14,492,533	$ 15,854,307	$ 18,944,073	$ 21,180,660	
Motor Vehicle Tax	2,225,604	2,465,169	2,657,679	2,585,000	2,735,000	
Mobile Home Tax	110,704	120,282	133,201	110,000	145,000	
Timber Tax	846	-	3,855	3,800	1,000	
Cost, Penalties, And Interest	52,304	44,320	45,757	44,000	100,000	
Intangible Tax	315,285	505,306	544,771	490,000	375,000	
Real Estate Transfer Tax	89,865	138,257	177,726	150,000	159,000	
Franchise Tax	60,135	5,380	16,062	-	2,500	
Insurance Premium Tax	2,121,831	2,256,009	2,342,967	2,420,000	2,637,000	
Alcohol Excise Tax	475,644	598,942	633,545	598,700	643,000	
Occupational Tax	130,075	131,054	129,121	139,800	157,200	
Other	8,754	18,633	19,150	16,200	32,200	
Total Taxes	**19,527,054**	**20,775,886**	**22,558,141**	**25,501,573**	**28,167,560**	**10.5%**
Building Permits	174,185	255,223	310,387	325,000	290,000	
Other Permits	7,508	2,325	6,305	8,000	8,000	
Fines, Fees & Forfeitures	1,125,066	1,226,500	1,476,463	1,227,750	1,436,340	
Fire Protection	5,400	6,065	5,669	6,000	18,000	
Sheriff Services	43,874	63,061	44,288	60,000	30,000	
Prisoner Board	413	-	-	-	1,800	
Recreation Fees & Services	310,266	404,170	398,747	445,500	375,906	
Collection Commissions	648,191	698,642	737,537	753,000	789,500	
Other Charges For Services	297,595	313,511	450,098	393,500	434,400	
Intergovernmental	1,406,563	2,565,662	1,869,862	2,036,549	2,421,159	
Interest	69,654	52,693	(80,179)	44,000	46,000	
Contributions	21,388	22,221	42,412	28,000	33,000	
Rental Income	67,743	68,824	69,701	69,900	111,600	
Miscellaneous	57,499	135,119	105,709	137,800	642,400	
Total Revenues	**23,762,398**	**26,589,902**	**27,995,139**	**31,036,572**	**34,805,665**	**12.1%**
Operating Expenditures						
General Government	7,335,403	7,624,493	8,899,041	11,236,910	12,293,178	
Judicial	3,115,743	3,270,537	3,598,310	3,942,839	4,605,292	
Public Safety	10,548,517	10,177,767	11,876,449	12,946,621	14,735,634	
Recreation & Culture	1,219,005	1,341,267	1,479,479	1,555,090	1,919,137	
Housing & Development	657,190	645,526	697,880	856,999	935,184	
Health & Welfare	311,325	300,089	322,093	359,838	207,900	
Total Operating Expenditures	**23,187,183**	**23,359,679**	**26,873,251**	**30,898,297**	**34,696,325**	**12.3%**

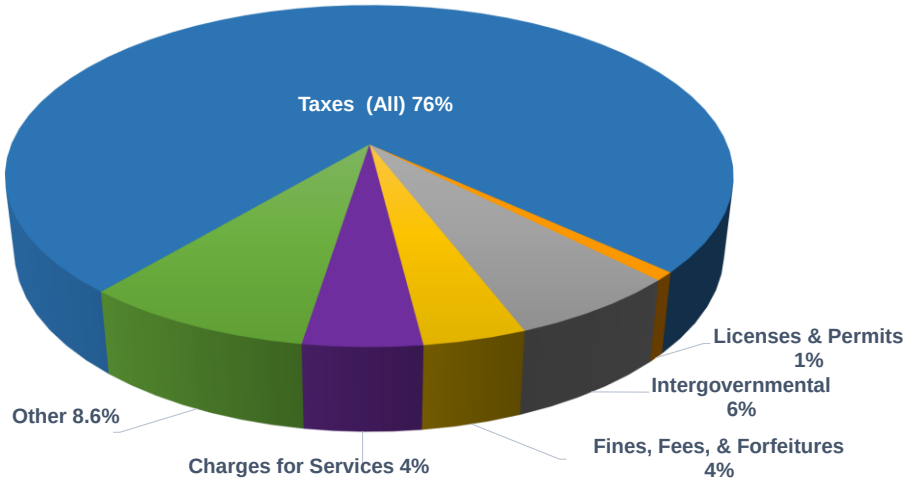
FY2024 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Other Sources & (Uses)						
Transfer Out - CIP Fund	(801,840)	(454,979)	(907,674)	(1,467,995)	(1,656,860)	
Transfer Out - E911 Fund	(591,888)	(513,209)	(563,145)	(543,890)	(527,241)	
Transfer Out - EMS Fund	-	(529,942)	(688,422)	-	-	
Transfer Out - Transit Fund	(1,956)	-	(806)	(64,761)	(45,239)	
Transfer Out - Mountain NCIS	(613)	-	-	-	-	
Transfer Out - Senior Center	(98,125)	(121,257)	(140,411)	(259,624)	(260,000)	
Transfer Out - Other Funds	-	-	(43,208)	-	-	
Transfer Out - FDTC						
Transfer In - Hotel/Motel	53,490	97,109	151,738	160,000	160,000	
Transfer In - Hospital Bond Tax	300,000	300,000	500,000	500,000	750,000	
Transfer In - Jail Fund	70,000	70,000	70,000	70,000	70,000	
Transfer In - ARPA Fund	-	-	4,185,394	-	-	
Transfer In - Sheriff						
Hospital Auth Loc Proceeds						
Appropriated Fund Balance	-	-	-	1,467,995	1,400,000	
Fund Bal for Future Debt Service						
Sale of Assets	-	83,167	25,000	-	-	
Total Other Sources & (Uses)	**(1,070,932)**	**(1,069,111)**	**2,588,466**	**(138,275)**	**(109,340)**	**-20.9%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (495,717)**	**$ 2,161,112**	**$ 3,710,354**	**$ -**	**$ -**	



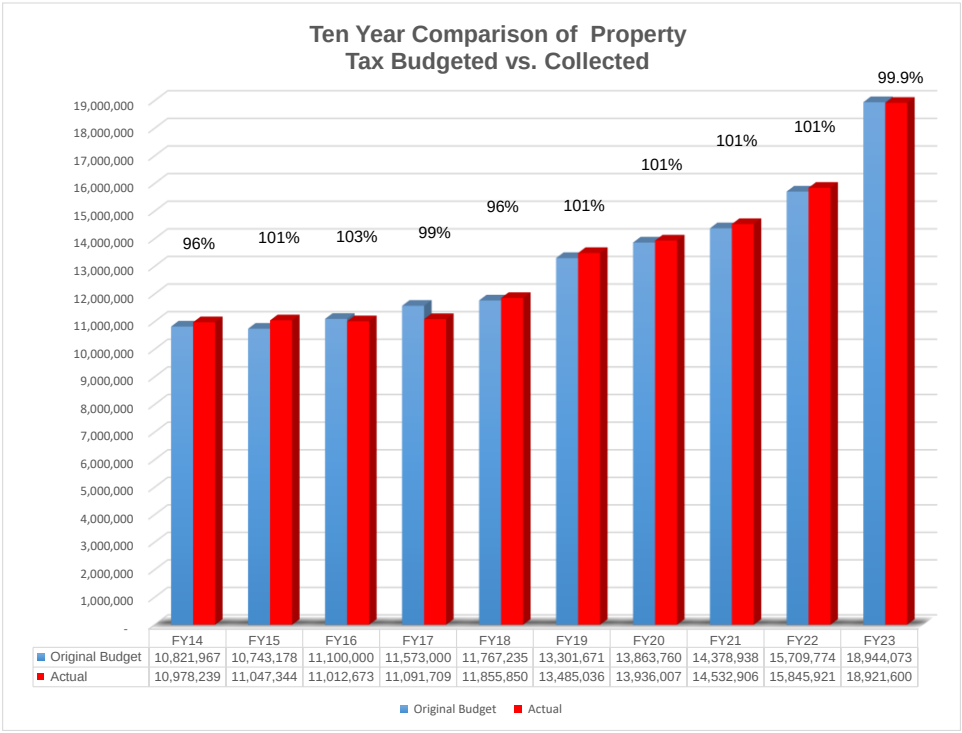
Revenues

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 76% of the County's total budgeted revenue.



Taxes

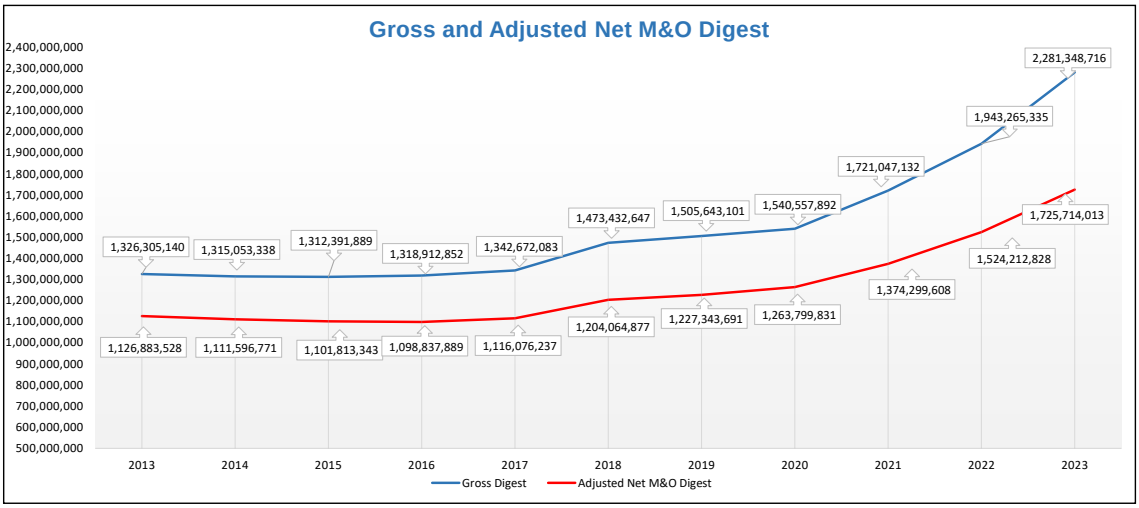
The majority of taxes collected are General Property taxes. Below is a graph that depicts the budgeted General Property tax vs. actual collected for the last ten fiscal years.



	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Original Budget	10,821,967	10,743,178	11,100,000	11,573,000	11,767,235	13,301,671	13,863,760	14,378,938	15,709,774	18,944,073
Actual	10,978,239	11,047,344	11,012,673	11,091,709	11,855,850	13,485,036	13,936,007	14,532,906	15,845,921	18,921,600

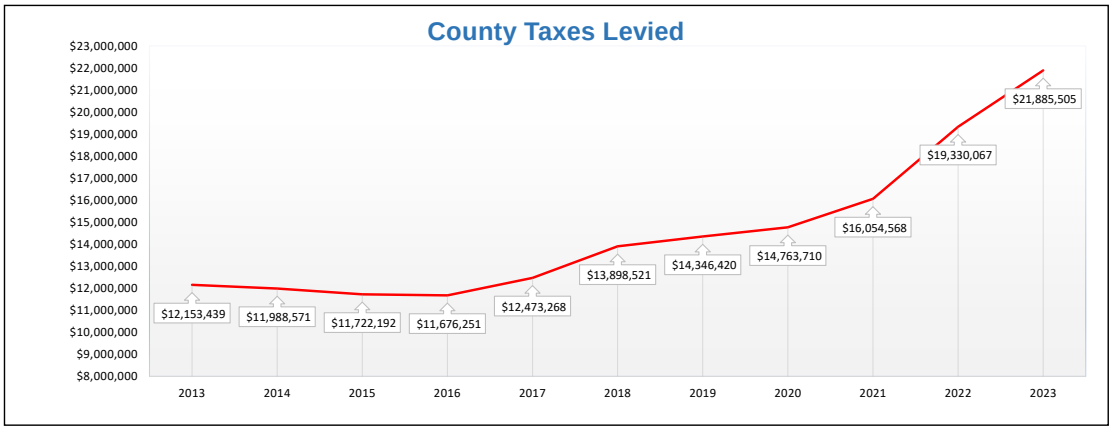
Gross and Adjusted Net M&O

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.



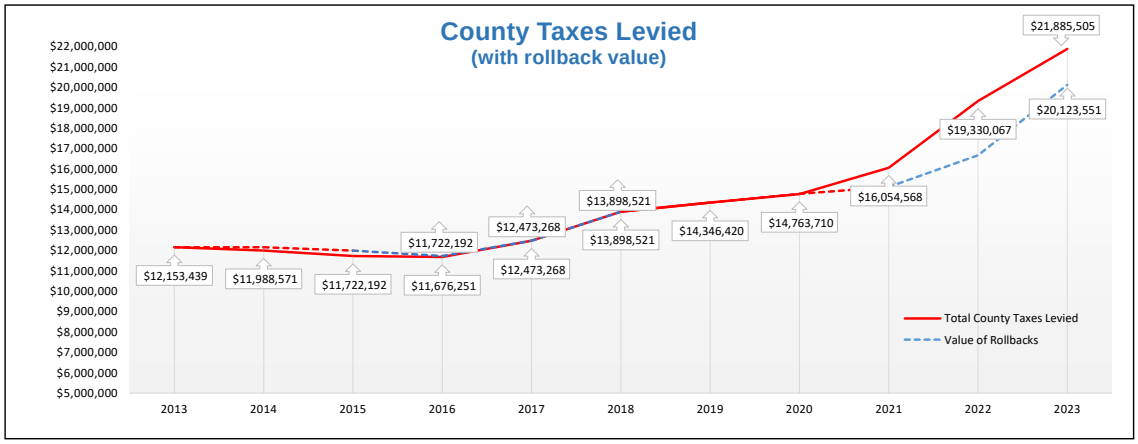
County Tax Levied

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.



FY2024 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
General Administration - Continued						
Board of Equalization						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	2,698	1,301	1,077	2,750	2,750	
Total Board of Equalization	**$ 2,698**	**$ 1,301**	**$ 1,077**	**$ 2,750**	**$ 2,750**	**0%**
County Clerk						
Salaries & Benefits	$ 73,476	$ 72,776	$ 67,530	$ 74,908	$ 84,741	
Operating	1,496	739	4,049	5,080	12,846	
Total County Clerk	**$ 74,971**	**$ 73,515**	**$ 71,579**	**$ 79,988**	**$ 97,587**	**22%**
Elections & Registration						
Salaries & Benefits	$ 156,628	$ 201,820	$ 209,167	$ 257,603	$ 414,558	
Operating	49,886	62,218	99,434	135,960	159,540	
Total Elections & Registration	**$ 206,514**	**$ 264,038**	**$ 308,601**	**$ 393,563**	**$ 574,098**	**46%**
Facilities Management						
Salaries & Benefits	$ 512,656	$ 475,002	$ 472,998	$ 624,630	$ 843,318	
Operating	362,920	338,806	395,679	496,207	497,536	
Total Facilities Management	**$ 875,576**	**$ 813,808**	**$ 868,676**	**$ 1,120,837**	**$ 1,340,854**	**20%**
Public Information						
Salaries & Benefits	$ -	$ -	$ -	$ 79,044	$ 51,772	
Operating	-	-	-	23,410	11,006	
Total Information Technology	**$ -**	**$ -**	**$ -**	**$ 102,454**	**$ 62,778**	**-39%**
Information Technology						
Salaries & Benefits	$ 234,527	$ 233,324	$ 301,124	$ 404,629	$ 456,784	
Operating	186,797	250,962	284,388	446,708	443,904	
Total Information Technology	**$ 421,324**	**$ 484,286**	**$ 585,512**	**$ 851,337**	**$ 900,688**	**6%**
Fleet Services						
Salaries & Benefits	$ 299,274	$ 288,235	$ 349,661	$ 412,270	$ 537,675	
Operating	260,973	226,410	380,657	370,660	423,304	
Total Fleet Services	**$ 560,247**	**$ 514,645**	**$ 730,318**	**$ 782,930**	**$ 960,979**	**23%**
Roads & Bridges						
Salaries & Benefits	$ 1,189,102	$ 1,371,786	$ 1,347,247	$ 1,440,451	$ 1,753,897	
Operating	385,218	311,623	505,328	489,757	656,696	
Total Roads & Bridges	**$ 1,574,320**	**$ 1,683,410**	**$ 1,852,575**	**$ 1,930,208**	**$ 2,410,593**	**25%**

FY2024 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
General Administration - Continued						
Safety						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	411	344	6,695	-	-	
Total Safety	**$ 411**	**$ 344**	**$ 6,695**	**$ -**	**$ -**	**#DIV/0!**
Contingency						
Salaries & Benefits	$ -	$ -	$ -	$ 250,000	$ 560,030	
Operating						
Total Contingency	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ 560,030**	**124%**
Independent Agencies	**$ 379,831**	**$ 439,429**	**$ 471,550**	**$ 380,000**	**$ 475,000**	**25%**
Total General Administration	**$ 7,335,403**	**$ 7,624,493**	**$ 8,899,041**	**$ 11,236,910**	**$ 12,293,178**	**9%**
Judicial						
Probate Court						
Salaries & Benefits	$ 214,725	$ 208,947	$ 221,860	$ 232,837	$ 288,457	
Operating	16,524	16,495	19,840	17,350	21,360	
Total Probate Court	**$ 231,249**	**$ 225,443**	**$ 241,701**	**$ 250,187**	**$ 309,817**	**24%**
Magistrate Court						
Salaries & Benefits	$ 171,830	$ 172,525	$ 253,235	$ 280,319	$ 327,855	
Operating	4,592	7,958	13,332	23,035	23,900	
Total Magistrate Court	**$ 176,422**	**$ 180,484**	**$ 266,568**	**$ 303,354**	**$ 351,755**	**16%**
Clerk of Court						
Salaries & Benefits	$ 684,222	$ 657,158	$ 677,489	$ 759,887	$ 849,662	
Operating	64,639	62,489	71,089	63,200	64,300	
Capital	-	-	-	-	-	
Total Clerk of Court	**$ 748,861**	**$ 719,647**	**$ 748,578**	**$ 823,087**	**$ 913,962**	**11%**
Juvenile Offenders						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	4,380	1,650	-	-	-	
Total Juvenile Offenders	**$ 4,380**	**$ 1,650**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

FY2024 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Judicial - Continued						
Superior Court						
Salaries & Benefits	$ 163,924	$ 158,136	$ 196,041	$ 184,507	$ 284,813	
Operating	99,320	80,131	99,805	105,680	108,520	
Total Superior Court	**$ 263,244**	**$ 238,267**	**$ 295,846**	**$ 290,187**	**$ 393,333**	**36%**
District Attorney						
Salaries & Benefits	$ 77,432	$ 75,444	$ 82,266	$ 82,476	$ 154,984	
Operating	304,609	523,320	448,629	619,430	589,916	
Total District Attorney	**$ 382,042**	**$ 598,764**	**$ 530,894**	**$ 701,906**	**$ 744,900**	**6%**
Public Defender						
Salaries & Benefits	$ 57,715	$ 52,576	$ 38,295	$ 53,942	$ 112,409	
Operating	542,824	540,940	739,890	753,457	870,528	
Total Public Defender	**$ 600,538**	**$ 593,516**	**$ 778,186**	**$ 807,399**	**$ 982,937**	**22%**
Juvenile Court						
Salaries & Benefits	$ 174,307	$ 175,463	$ 179,754	$ 189,880	$ 279,056	
Operating	95,250	95,569	95,404	103,624	89,290	
Total Juvenile Court	**$ 269,558**	**$ 271,032**	**$ 275,158**	**$ 293,504**	**$ 368,346**	**25%**
State Court						
Salaries & Benefits	$ 184,235	$ 178,430	$ 190,776	$ 198,594	$ 218,216	
Operating	90,115	96,352	95,189	96,280	102,780	
Total State Court	**$ 274,350**	**$ 274,783**	**$ 285,965**	**$ 294,874**	**$ 320,996**	**9%**
Solicitor						
Salaries & Benefits	$ 155,599	$ 156,734	$ 165,714	$ 168,841	$ 209,746	
Operating	9,500	10,218	9,700	9,500	9,500	
Total Solicitor	**$ 165,099**	**$ 166,952**	**$ 175,414**	**$ 178,341**	**$ 219,246**	**23%**
Total Judicial	**$ 3,115,743**	**$ 3,270,537**	**$ 3,598,310**	**$ 3,942,839**	**$ 4,605,292**	**17%**
Public Safety						
Sheriff						
Salaries & Benefits	$ 3,321,597	$ 3,420,530	$ 4,113,260	$ 4,061,117	$ 4,196,006	
Operating	707,527	679,384	900,069	710,303	665,860	
Total Sheriff	**$ 4,029,125**	**$ 4,099,915**	**$ 5,013,328**	**$ 4,771,420**	**$ 4,861,866**	**2%**

FY2024 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Public Safety - Continued						
Jail						
Salaries & Benefits	$ 2,137,200	$ 1,986,010	$ 2,272,702	$ 2,669,774	$ 2,798,159	
Operating	1,517,965	1,083,081	1,340,051	1,257,340	1,256,790	
Total Jail	**$ 3,655,164**	**$ 3,069,091**	**$ 3,612,753**	**$ 3,927,114**	**$ 4,054,949**	**3%**
Heat Unit						
Salaries & Benefits	$ 63,594	$ 67,438	$ 70,710	$ 72,376	$ 95,801	
Operating	9,684	14,982	23,727	40,200	21,970	
Total Heat Unit	**$ 73,278**	**$ 82,421**	**$ 94,437**	**$ 112,576**	**$ 117,771**	**5%**
School Resource Officers						
Salaries & Benefits	$ -	$ -	$ -	$ 912,739	$ 1,030,957	
Operating	-	-	1,222	56,077	35,200	
Total Animal Control	**$ -**	**$ -**	**$ 1,222**	**$ 968,816**	**$ 1,066,157**	**10%**
Animal Control						
Salaries & Benefits	$ 323,736	$ 320,501	$ 352,902	$ 386,420	$ 555,603	
Operating	152,824	139,895	169,844	178,650	241,112	
Total Animal Control	**$ 476,561**	**$ 460,396**	**$ 522,746**	**$ 565,070**	**$ 796,715**	**41%**
Coroner						
Salaries & Benefits	$ 14,518	$ 13,905	$ 14,737	$ 37,636	$ 36,479	
Operating	11,619	16,286	22,488	16,300	21,850	
Total Coroner	**$ 26,137**	**$ 30,190**	**$ 37,225**	**$ 53,936**	**$ 58,329**	**8%**
Fire Department						
Salaries & Benefits	$ 1,879,768	$ 1,912,024	$ 2,109,286	$ 2,021,486	$ 3,159,870	
Operating	251,468	320,761	347,078	401,063	470,280	
Total Fire Department	**$ 2,131,236**	**$ 2,232,785**	**$ 2,456,364**	**$ 2,422,549**	**$ 3,630,150**	**50%**
Emergency Management						
Salaries & Benefits	$ 101,191	$ 123,822	$ 118,881	$ 97,390	$ 121,472	
Operating	55,826	24,579	19,492	27,750	28,225	
Capital	-	54,569	-	-	-	
Total Emergency Management	**$ 157,017**	**$ 202,970**	**$ 138,373**	**$ 125,140**	**$ 149,697**	**20%**
Total Public Safety	**$ 10,548,517**	**$ 10,177,767**	**$ 11,876,449**	**$ 12,946,621**	**$ 14,735,634**	**14%**

FY2024 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Recreation & Culture						
Recreation Department						
Salaries & Benefits	$ 475,184	$ 500,192	$ 560,858	$ 654,223	$ 568,377	
Operating	426,995	498,225	568,622	545,867	543,080	
Total Recreation Department	**$ 902,180**	**$ 998,417**	**$ 1,129,479**	**$ 1,200,090**	**$ 1,111,457**	**-7%**
Gymnastics Department						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ 248,410	
Operating	-	-	-	-	187,401	
Total Gymnastics Department	**$ -**	**$ -**	**$ -**	**$ -**	**$ 435,811**	**#DIV/0!**
Independent Agencies	**$ 316,825**	**$ 342,850**	**$ 350,000**	**$ 355,000**	**$ 371,869**	**5%**
Total Recreation & Culture	**$ 1,219,005**	**$ 1,341,267**	**$ 1,479,479**	**$ 1,555,090**	**$ 1,919,137**	**23%**
Housing & Development						
Planning & Development						
Salaries & Benefits	$ 481,133	$ 471,823	$ 507,734	$ 654,436	$ 683,675	
Operating	46,279	40,985	46,279	57,667	60,286	
Total Planning & Development	**$ 527,413**	**$ 512,808**	**$ 554,014**	**$ 712,103**	**$ 743,961**	**4%**
Planning Commission						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	2,789	3,856	5,161	5,300	11,450	
Total Planning Commission	**$ 2,789**	**$ 3,856**	**$ 5,161**	**$ 5,300**	**$ 11,450**	**116%**
Extension Services						
Salaries & Benefits	$ 27,901	$ 27,590	$ 29,013	$ 28,398	$ 50,212	
Operating	86,427	88,613	97,033	98,538	116,901	
Total Extension Services	**$ 114,328**	**$ 116,202**	**$ 126,045**	**$ 126,936**	**$ 167,113**	**32%**
Independent Agencies	**$ 12,660**	**$ 12,660**	**$ 12,660**	**$ 12,660**	**$ 12,660**	**0%**
Total Housing & Development	**$ 657,190**	**$ 645,526**	**$ 697,880**	**$ 856,999**	**$ 935,184**	**9%**
Health & Welfare						
Independent Agencies	**$ 311,325**	**$ 300,089**	**$ 322,093**	**$ 359,838**	**$ 207,900**	**-42%**
Total General Fund	**$ 23,187,183**	**$ 23,359,679**	**$ 26,873,251**	**$ 30,898,297**	**$ 34,696,325**	**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:

FY2024 budget reflects an increase in Legal Services of $23,000, an increase in Telephone of $5,000, an increase in Liability Insurance of $114,000, an increase in Postage of $1,000, an increase in Audit of $8,000, an increase in Contracted Services of $20,000, an increase in Internet of $2,000, and an increase in Miscellaneous of $7,500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$58,113	$59,229	$57,862	$60,000	$63,000
Benefits	5,780	17,755	174,545	810,590	8,900
Operating Expenditures	766,944	891,195	915,645	1,371,840	1,366,500
Debt Service	398,200	392,155	392,013	389,400	389,063
Total Expenditures	$1,229,038	$1,283,350	$1,478,187	$2,631,830	$1,755,563

FY2024 Annual Budget
Governmental Funds - General Administration
Countywide - 110

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Employee Apprecation	$ 58,113	$ 59,229	$ 57,862	$ 60,000	$ 63,000	
Total Salaries	**58,113**	**59,229**	**57,862**	**60,000**	**63,000**	**5%**
Benefits						
FICA Contributions	4,460	4,555	16,366	4,590	4,900	
Other Employee Benefits	1,320	13,200	158,179	806,000	4,000	
Total Benefits	**5,780**	**17,755**	**174,545**	**810,590**	**8,900**	**-99%**
Total Personal Services	**63,893**	**76,984**	**232,406**	**870,590**	**71,900**	**-92%**
Operating Expenditures						
Legal Services	136,706	169,473	156,466	170,000	193,000	
Telephone	25,305	32,622	39,140	34,000	39,000	
Advertising	13,500	14,273	13,772	14,000	14,000	
Liability Insurance	360,755	399,466	411,771	475,000	589,000	
Postage	2,117	(1,358)	4,687	-	1,000	
Audit Services	75,900	77,900	80,100	82,000	90,000	
Confrences & Training	-	-	2,250	28,000	28,000	
Contracted Services	12,230	31,962	35,536	30,000	50,000	
Internet	12,996	17,273	21,592	19,000	21,000	
EAP	1,793	1,967	1,883	2,000	2,000	
Printer Charges	108,120	104,257	122,987	111,000	111,000	
Other Expenses	8,358	13,861	25,461	21,000	228,500	
Capital Expenditures	9,165	29,500	-	-	-	
Debt Service	398,200	392,155	392,013	389,400	389,063	
Fund Balance Forward	-	-	-	385,840	-	
Total Operating Expenditures	**1,165,144**	**1,283,350**	**1,307,657**	**1,761,240**	**1,755,563**	**0%**
Total Expenditures	**$ 1,229,038**	**$ 1,360,334**	**$ 1,540,063**	**$ 2,631,830**	**$ 1,827,463**	**-31%**

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.

Budget Highlights:

FY2024 budget reflects an increase in Advertising of $1,000, an increase in Travel Expense of $3,000, a decrease in Postage of $1,000, an increase in Dues of $800, a decrease in Contracted Services of $4,785, an increase in Bank Fees of $250, an increase in Supplies of $1,300, an increase in Meetings With Meals of $1,000, and an increase in Special Events of $1,500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$56,396	$54,947	$52,743	$91,461	$98,694
Benefits	46,720	38,975	41,980	49,712	42,562
Operating Expenditures	115,261	112,099	160,008	167,500	170,565
Total Expenditures	$218,377	$206,022	$254,731	$308,673	$311,821

FY2024 Annual Budget
Governmental Funds - General Administration
Commissioners - 120

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 56,396	$ 54,947	$ 52,743	$ 91,461	$ 98,694	
Total Salaries	**56,396**	**54,947**	**52,743**	**91,461**	**98,694**	**8%**
Benefits						
Group Insurance	37,354	28,744	33,280	39,557	28,588	
Retirement Contribution	2,603	3,689	2,774	1,013	3,473	
Social Security (FICA)	4,341	4,194	3,941	6,763	7,168	
Workers' Compensation	1,526	1,601	1,338	1,483	2,614	
Vision Insurance	195	162	141	195	281	
Dental Insurance	701	585	507	701	438	
Total Benefits	**46,720**	**38,975**	**41,980**	**49,712**	**42,562**	**-14%**
Total Personal Services	**103,116**	**93,922**	**94,723**	**141,173**	**141,256**	**0%**
Operating Expenditures						
Advertising	6,590	9,679	7,648	5,000	6,000	
Travel Expense	3,623	2,066	13,831	15,000	18,000	
Postage	3,543	2,437	1,552	3,500	2,500	
Conference & Training	2,679	9,606	20,552	15,000	15,000	
Dues	41,813	43,796	47,214	48,000	48,800	
Contracted Services	44,954	36,332	51,306	65,000	60,215	
Printer/Copier Charges	-	-	101	-	-	
Bank Fees	-	-	174	-	250	
Supplies	8,374	8,027	11,697	10,000	11,300	
Meetings With Meals	1,449	157	5,613	2,500	3,500	
Small Equipment Under $5,000	-	-	320	-	-	
Special Events	2,007	-	-	3,500	5,000	
Capital Expenditures	230	-	-	-	-	
Total Operating Expenditures	**115,261**	**112,099**	**160,008**	**167,500**	**170,565**	**2%**
Total Expenditures	**$ 218,377**	**$ 206,022**	**$ 254,731**	**$ 308,673**	**$ 311,821**	**1%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
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 projects.

Goal #2: Workforce Stabilization: Develop formal succession plans for all departments and a formal plan to support and encourage training for middle management.

Budget Highlights: FY2024 budget a decrease in Expense Allowance of $10,500, a decrease in Gas/Oil of $500, a decrease in Supplies of $500, and an increase in Meetings With Meals of $1,500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$161,458	$209,076	$251,998	$209,585	$248,562
Benefits	52,590	51,160	82,095	59,268	85,821
Operating Expenditures	6,728	8,836	56,801	35,700	25,700
Total Expenditures	$220,777	$269,072	$390,894	$304,553	$360,083

FY2024 Annual Budget
Governmental Funds - General Administration
County Manager - 121

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 161,458	$ 209,076	$ 248,749	$ 209,585	$ 248,562	
Part Time Salaries	-	-	3,250	-	-	
Total Salaries	**161,458**	**209,076**	**251,998**	**209,585**	**248,562**	**19%**
Benefits						
Group Insurance	18,479	11,304	25,754	20,300	37,644	
Retirement Contribution	20,509	22,568	34,820	21,742	27,600	
Social Security (FICA)	12,292	15,971	19,983	16,034	19,015	
Workers' Compensation	708	967	975	755	994	
Vision Insurance	131	84	123	95	130	
Dental Insurance	471	266	441	342	438	
Total Benefits	**52,590**	**51,160**	**82,095**	**59,268**	**85,821**	**45%**
Total Personal Services	**214,048**	**260,236**	**334,093**	**268,853**	**334,383**	**24%**
Operating Expenditures						
Telephone	1,209	1,654	2,079	1,800	1,800	
Travel Expense	28	633	10,362	6,000	6,000	
Expense Allowance	-	-	17,158	10,500	-	
Vehicle Parts/Repair/Maint	2,412	83	1,378	1,000	1,000	
Postage	-	26	58	100	100	
Conference & Training	604	832	5,549	5,000	5,000	
Dues	1,235	1,270	2,399	1,300	1,300	
Contracted Services	-	-	18	-	-	
Gas/Oil	1,167	1,173	2,922	3,500	3,000	
Supplies	46	3,131	10,369	5,500	5,000	
Meetings With Meals	27	33	1,522	1,000	2,500	
Small Equipment Under $5,000	-	-	2,988	-	-	
Total Operating Expenditures	**6,728**	**8,836**	**56,801**	**35,700**	**25,700**	**-28%**
Total Expenditures	**$ 220,777**	**$ 269,072**	**$ 390,894**	**$ 304,553**	**$ 360,083**	**18%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	2	3	3	2	2

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: Research and update our purchase card system to a more efficient system with Bank of America.

Goal #2: Revise current financial policies to update thresholds that have increased due to COVID and inflation.

Budget Highlights:

FY2024 budget reflects an increase in Telephone of $380, an increase in Travel Expense of $200, an increase in Training/Conferences of $300, an increase in Dues of $150, and an increase in Small Equipment Under $5,000 of $800.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$227,530	$188,403	$258,344	$351,084	$375,169
Benefits	81,984	63,717	88,239	106,873	134,331
Operating Expenditures	8,670	7,848	16,538	17,590	19,420
Total Expenditures	$318,184	$259,967	$363,121	$475,547	$528,920

Performance Measures:

	FY21	FY22	FY23
Number of Procurement Card Transactions	-	7,060	4,600
Number of Checks Written	4,930	3,038	2,714
Number of ACH Payments	837	2,430	2,332
Number of Purchase Orders Issued	437	569	541
GFOA Certificate of Achievement	Yes	Yes	Yes
GFOA Budget Book Award	Yes	Yes	-

FY2024 Annual Budget
Governmental Funds - General Administration
Finance Department - 122

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 226,540	$ 176,181	$ 258,344	$ 351,084	$ 375,169	
Part Time Salaries	990	12,049	-	-	-	
Overtime	-	172	-	-	-	
Total Salaries	**227,530**	**188,403**	**258,344**	**351,084**	**375,169**	**7%**
Benefits						
Group Insurance	50,998	34,434	44,934	55,019	76,089	
Retirement Contribution	12,297	14,122	22,249	22,486	27,900	
Social Security (FICA)	16,540	13,388	19,174	26,852	27,892	
Workers' Compensation	1,005	944	921	1,264	1,249	
Vision Insurance	249	200	260	317	325	
Dental Insurance	896	629	701	935	876	
Total Benefits	**81,984**	**63,717**	**88,239**	**106,873**	**134,331**	**26%**
Total Personal Services	**309,515**	**252,119**	**346,582**	**457,957**	**509,500**	**11%**
Operating Expenditures						
Telephone	-	479	723	720	1,100	
Travel Expense	295	-	656	4,000	4,200	
Conference & Training	1,347	-	6,455	4,500	4,800	
Dues	405	850	630	500	650	
Contracted Services	1,655	1,644	1,055	1,770	1,770	
Internet	-	53	456	400	400	
Printer/Copier Charges	-	-	101	-	-	
Supplies	4,968	3,604	2,566	4,500	4,500	
Small Equipment Under $5,000	-	1,218	3,896	1,200	2,000	
Total Operating Expenditures	**8,670**	**7,848**	**16,538**	**17,590**	**19,420**	**10%**
Total Expenditures	**$ 318,184**	**$ 259,967**	**$ 363,121**	**$ 475,547**	**$ 528,920**	**11%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	4	4	5	6	6

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 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.

Budget Highlights:

FY2024 budget reflects an increase in Telephone of $200, an increase in Travel Expense of $4,250, an increase in Postage of $660, an increase in Training/Conferences of $250, a decrease in Dues of $250, an increase in Internet of $500, an increase in Drug Testing of $3,000, an increase in Safety of $10,000, an increase in Pre-Employment Physicals of $3,000, an increase in Printer/Copier Charges of $500, an increase in Supplies of $1,000, a decrease in Small Equipment Under $5,000 of $500, and an increase in Special Events of $10,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$135,465	$156,848	$228,299	$333,572	$422,828
Benefits	38,570	42,734	67,613	102,590	121,188
Operating Expenditures	20,448	20,261	39,015	52,700	85,310
Total Expenditures	$194,484	$219,842	$334,927	$488,862	$629,326

Performance Measures:

	FY21	FY22	FY23
# of Full Time Employees	361	370	425
# of New Hires	100	180	187
# of Terminated Employees	71	50	85
# of Payroll Checks Processed	9,839	10,697	10,919
# of Depts added to Time Clock Plus	1	1	6

FY2024 Annual Budget
Governmental Funds - General Administration
Human Resources - 123

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 135,362	$ 156,147	$ 227,624	$ 333,072	$ 421,328	
Overtime	104	701	676	500	1,500	
Total Salaries	**135,465**	**156,848**	**228,299**	**333,572**	**422,828**	**27%**
Benefits						
Group Insurance	20,202	18,959	30,261	58,784	60,667	
Retirement Contribution	6,928	10,433	18,667	15,595	24,771	
Social Security (FICA)	10,183	11,854	16,971	25,518	32,346	
Workers' Compensation	586	734	806	1,199	1,625	
Vision Insurance	146	164	198	325	465	
Dental Insurance	525	590	710	1,169	1,314	
Total Benefits	**38,570**	**42,734**	**67,613**	**102,590**	**121,188**	**18%**
Total Personal Services	**174,036**	**199,582**	**295,913**	**436,162**	**544,016**	**25%**
Operating Expenditures						
Telephone	865	1,265	1,182	1,300	1,500	
Advertising	648	222	703	1,000	1,000	
Travel Expense	452	1,203	1,567	2,000	6,250	
Postage	304	287	314	300	960	
Conference & Training	1,055	1,953	5,941	4,000	4,250	
Dues	504	1,126	1,254	1,200	950	
Contracted Services	1,116	935	4,347	22,500	22,500	
Internet	-	-	108	-	500	
Recruitment	-	-	1,447	-	-	
Drug Testing	5,334	4,650	6,594	7,000	10,000	
Safety	-	-	-	-	10,000	
Pre-Employment Physicals	4,331	3,506	3,951	3,500	6,500	
ACA Act	3,349	3,158	3,330	3,500	3,500	
Printer/Copier Charges	-	-	-	-	500	
Supplies	1,991	1,776	3,813	3,000	4,000	
Meetings With Meals	140	-	67	400	400	
Small Equipment under $5,000	360	179	4,395	3,000	2,500	
Special Events	-	-	-	-	10,000	
Total Operating Expenditures	**20,448**	**20,261**	**39,015**	**52,700**	**85,310**	**62%**
Total Expenditures	**$ 194,484**	**$ 219,842**	**$ 334,927**	**$ 488,862**	**$ 629,326**	**29%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	3	3	4	6	6
Part Time	-	-	-	-	-

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.

In FY 2023 the Safety Program was combined into the Human Resources Department. This department is for historical data only.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	411	344	6,695	-	-
Total Expenditures	$411	$257	$6,695	$ -	$ -

FY2024 Annual Budget
Governmental Funds - General Administration
Safety - 154

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Operating Expenditures						
Travel Expense	$ 411	$ 344	$ 6,684	$ -	$ -	
Supplies	-	-	12	-	-	
Special Events	-	-	-	-	-	
Total Operating Expenditures	**411**	**344**	**6,695**	**-**	**-**	**#DIV/0!**
Total Expenditures	**$ 411**	**$ 344**	**$ 6,695**	**$ -**	**$ -**	**#DIV/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:

FY2024 budget reflects an increase in Advertising of $300, an increase in Contracted Services of $2,000, and an increase in Supplies of $4,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$262,733	$260,565	$267,049	$295,163	$325,983
Benefits	71,774	67,590	77,079	66,395	72,475
Operating Expenditures	65,959	63,825	64,803	70,702	77,002
Total Expenditures	$400,466	$391,981	$408,931	$432,260	$475,460

FY2024 Annual Budget
Governmental Funds - General Administration
Tax Commissioner - 125

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 254,578	$ 239,926	$ 244,904	$ 267,334	$ 291,233	
Part Time Salaries	8,156	20,640	22,145	27,829	34,750	
Total Salaries	**262,733**	**260,565**	**267,049**	**295,163**	**325,983**	**10%**
Benefits						
Group Insurance	45,028	36,140	38,317	34,600	31,458	
Retirement Contribution	13,784	18,766	15,692	6,851	13,114	
Social Security (FICA)	10,089	9,763	20,401	22,580	25,014	
Workers' Compensation	1,167	1,168	978	962	1,174	
Vision Insurance	371	381	368	305	401	
Dental Insurance	1,335	1,371	1,323	1,097	1,314	
Total Benefits	**71,774**	**67,590**	**77,079**	**66,395**	**72,475**	**9%**
Total Personal Services	**334,507**	**328,155**	**344,128**	**361,558**	**398,458**	**10%**
Operating Expenditures						
Telephone	360	360	360	360	360	
Advertising	-	3,111	(6,072)	-	300	
Travel Expense	1,112	362	583	2,500	2,500	
Postage	25,032	24,250	30,898	26,000	26,000	
Conference & Training	400	761	611	2,500	2,500	
Dues	1,392	746	1,540	1,342	1,342	
Contracted Services	30,522	32,876	24,801	33,500	35,500	
Supplies	7,141	1,336	11,450	4,500	8,500	
Small Equipment Under $5,000	-	23	632	-	-	
Total Operating Expenditures	**65,959**	**63,825**	**64,803**	**70,702**	**77,002**	**9%**
Total Expenditures	**$ 400,466**	**$ 391,981**	**$ 408,931**	**$ 432,260**	**$ 475,460**	**10%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	7	6	6	6	6
Part Time	1	2	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:

FY2024 budget reflects an increase in Travel Expense of $1,076, an increase in Per Diem of $3,010, an increase in Postage of $100, an increase in Training/Conferences of $3,270, an increase in Dues of $40, an increase in Contracted Services of $1,657, an increase in Gas/Oil of $2,500, an increase in Tires/Tubes of $700, an increase in Supplies of $943, and a decrease in Small Equipment Under $5,000 of $200.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$403,181	$401,185	$423,846	$434,252	$469,291
Benefits	168,661	154,944	175,579	167,146	192,641
Operating Expenditures	86,344	86,373	110,364	99,720	112,816
Total Expenditures	$658,186	$642,501	$709,789	$701,118	$774,748

Performance Measures:

	FY21	FY22	FY23
# of Deeds Processed	2134	1866	*
# of Appeals forwarded to BOE	35	56	*
# of Conservation Covenants	174	154	*
# of Homestead Applications	593	712	*

***Data provided by calendar year.**

FY2024 Annual Budget
Governmental Funds - General Administration
Tax Assessors - 126

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 390,498	$ 390,607	$ 412,236	$ 421,252	$ 463,111	
Part Time Salaries	12,683	10,470	11,610	13,000	6,180	
Overtime	-	108	-	-	-	
Total Salaries	**403,181**	**401,185**	**423,846**	**434,252**	**469,291**	**8%**
Benefits						
Group Insurance	114,677	92,154	116,537	118,800	130,366	
Retirement Contribution	17,411	25,549	22,471	7,768	18,850	
Social Security (FICA)	28,990	28,390	30,288	33,108	36,336	
Workers' Compensation	4,873	6,233	3,828	4,897	5,037	
Vision Insurance	589	569	584	585	519	
Dental Insurance	2,121	2,048	1,871	1,988	1,533	
Total Benefits	**168,661**	**154,944**	**175,579**	**167,146**	**192,641**	**15%**
Total Personal Services	**571,842**	**556,128**	**599,425**	**601,398**	**661,932**	**10%**
Operating Expenditures						
Travel	2,375	-	2,681	4,000	5,076	
Per Diem	-	-	-	-	3,010	
Vehicle Parts/Repair/Maint	350	26	442	1,000	1,000	
Postage	1,127	1,880	1,459	1,200	1,300	
Conference & Training	1,025	1,925	1,500	2,500	5,770	
Dues	400	440	440	520	560	
Contracted Services	74,812	77,656	97,903	84,000	85,657	
Printer/Copier Charges	-	-	250	-	-	
Gas/Oil	991	1,440	1,730	2,000	4,500	
Tires/Tubes	-	40	-	500	1,200	
Supplies	2,267	1,859	2,401	2,500	3,443	
Small Equipment under $5,000	2,996	1,106	1,559	1,500	1,300	
Total Operating Expenditures	**86,344**	**86,373**	**110,364**	**99,720**	**112,816**	**13%**
Total Expenditures	**$ 658,186**	**$ 642,501**	**$ 709,789**	**$ 701,118**	**$ 774,748**	**11%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	9	9	9	10	10
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:

FY2024 budget reflects no operating changes.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	2,698	1,301	1,077	2,750	2,750
Total Expenditures	$2,698	$1,301	$1,077	$2,750	$2,750

FY2024 Annual Budget
Governmental Funds - General Administration
Board of Equalization - 127

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Operating Expenditures						
Advertising	$ -	$ -	$ -	$ 100	$ 100	
Travel Expense	$ 1,215	$ -	$ -	$ 350	$ 350	
Per Diem	$ 1,375	$ 835	$ 710	$ 1,650	$ 1,650	
Postage	$ 9	$ 128	$ -	$ 150	$ 150	
Conference & Training	$ 100	$ 338	$ 238	$ 400	$ 400	
Supplies	$ -	$ -	$ 129	$ 100	$ 100	
Total Operating Expenditures	**2,698**	**1,301**	**1,077**	**2,750**	**2,750**	**0%**
Total Expenditures	**$ 2,698**	**$ 1,301**	**$ 1,077**	**$ 2,750**	**$ 2,750**	**0%**

GENERAL ADMINISTRATION

Department Budget Overview

COUNTY CLERK

The County Clerk provides administrative support and day-to-day assistance to the Board of County Commissioners 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: Improve the overall records management program to allow for faster response times to record requests from the public and improve research assistance to the Commission.

Goal #2: Work with IT to establish a practical filing system in Laserfiche and import all current documents into the system.

Budget Highlights:

FY2024 budget reflects an increase in Travel Expense of $500, a decrease in Training/Conferences of $400, an increase in Dues of $10, an increase in Contracted Services of $7,000, an increase in Internet of $456, and an increase in Supplies of $200.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$56,192	$57,053	$52,151	$61,787	$66,138
Benefits	17,284	15,723	15,380	13,121	18,603
Operating Expenditures	1,496	739	4,049	5,080	12,846
Total Expenditures	$74,971	$73,515	$71,579	$79,988	$97,587

FY2024 Annual Budget
Governmental Funds - General Administration
County Clerk - 130

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 56,192	$ 57,053	$ 52,151	$ 61,787	$ 66,138	
Total Salaries	**56,192**	**57,053**	**52,151**	**61,787**	**66,138**	**7%**
Benefits						
Group Insurance	9,258	6,950	7,960	6,300	10,344	
Retirement Contribution	3,284	4,073	2,991	1,712	2,555	
Social Security (FICA)	4,196	4,146	3,953	4,727	5,152	
Workers' Compensation	245	274	211	222	268	
Vision Insurance	66	61	58	43	65	
Dental Insurance	236	218	207	117	219	
Total Benefits	**17,284**	**15,723**	**15,380**	**13,121**	**18,603**	**42%**
Total Personal Services	**73,476**	**72,776**	**67,530**	**74,908**	**84,741**	**13%**
Operating Expenditures						
Telephone	-	-	331	360	360	
Travel Expense	657	-	846	2,000	2,500	
Postage	8	99	-	-	-	
Conference & Training	790	600	1,500	2,500	2,100	
Dues	40	40	-	70	80	
Contracted Services	-	-	-	-	7,000	
Internet	-	-	456	-	456	
Supplies	-	-	27	150	350	
Small Equipment Under $5,000	-	-	889	-	-	
Total Operating Expenditures	**1,496**	**739**	**4,049**	**5,080**	**12,846**	**153%**
Total Expenditures	**$ 74,971**	**$ 73,515**	**$ 71,579**	**$ 79,988**	**$ 97,587**	**22%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
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. 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: Complete the renovation of the new Elections & Voter Registration Office / Habersham South Precinct.

Goal #2: Hire a full time Senior Elections Assistant to be trained on all duties of the election process.

Budget Highlights:

Approved for one full time Senior Elections Assistant. FY2024 budget reflects an increase in Advertising of $4,000, an increase in Travel Expenses of $2,500, a decrease in Per Diem of $1,000, an increase in Postage of $9,000, a decrease in Training/Conferences $1,500, an increase in Dues of $45, a decrease in Contracted Services of $8,000, an increase in Internet of $1,300, an increase in Rent of $2,275, an increase in Printer/Copier Charges of $300, an increase in Utilities of $5,000, an increase in Supplies of $5,660, an increase in Meetings With Meals of $1,750, and an increase in Small Equipment Under $5,000 of $2,250.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$127,273	$175,262	$173,437	$210,013	$348,747
Benefits	29,355	26,558	35,730	47,590	65,811
Operating Expenditures	49,886	62,218	99,434	135,960	159,540
Total Expenditures	$206,514	$264,038	$308,601	$393,563	$574,098

Performance Measures:

	FY21	FY22	FY23
Number of Registered Voters	30,430	30,913	31,658

FY2024 Annual Budget
Governmental Funds - General Administration
Elections & Registration - 145

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 81,018	$ 68,418	$ 103,188	$ 141,013	$ 200,747	
Part Time Salaries	4,934	24,439	22,099	-	-	
Poll Workers	38,034	78,559	43,803	65,000	143,000	
Overtime	3,287	3,847	4,347	4,000	5,000	
Total Salaries	**127,273**	**175,262**	**173,437**	**210,013**	**348,747**	**66%**
Benefits						
Group Insurance	17,365	12,607	17,083	28,379	41,672	
Retirement Contribution	4,274	5,716	5,597	2,048	6,500	
Social Security (FICA)	6,760	7,299	11,988	15,760	15,739	
Workers' Compensation	388	435	487	507	749	
Vision Insurance	123	109	125	195	260	
Dental Insurance	444	392	450	701	891	
Total Benefits	**29,355**	**26,558**	**35,730**	**47,590**	**65,811**	**38%**
Total Personal Services	**156,628**	**201,820**	**209,167**	**257,603**	**414,558**	**61%**
Operating Expenditures						
Advertising	7,240	5,920	18,830	6,000	10,000	
Travel Expense	2,444	195	1,765	1,000	3,500	
Per Diem	5,500	6,270	4,785	6,000	5,000	
Postage	4,403	6,796	16,572	6,000	15,000	
Conference & Training	490	-	3,635	3,500	2,000	
Dues	90	-	135	135	180	
Contracted Services	390	6,078	32,503	30,000	22,000	
Internet	-	-	2,737	400	1,700	
Rent	-	5,200	-	62,725	65,000	
Lease Payment	-	1,500	-	1,500	1,500	
Printer/Copier Charges	-	-	297	-	300	
Utilities	-	1,177	1,440	1,200	6,200	
Supplies	26,947	26,686	16,734	15,000	20,660	
Meetings with Meals	-	-	-	-	1,750	
Small Equipment Under $5,000	2,381	2,396	-	2,500	4,750	
Total Operating Expenditures	**49,886**	**62,218**	**99,434**	**135,960**	**159,540**	**17%**
Total Expenditures	**$ 206,514**	**$ 264,038**	**$ 308,601**	**$ 393,563**	**$ 574,098**	**46%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	2	2	2	3	4
Part Time	-	1	1	2	2

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 and efficient process for reporting work orders.

Goal #2: Implement a process for cross-training employees.

Budget Highlights:

FY2024 budget reflects an increase in Telephone of $102, a decrease in Vehicle Parts/Repair/Maintenance of $3,194, decrease in Non-Vehicle Parts/Repair/Maintenance of $3,593, an increase in Contracted Services of $30,519, an increase in Waste Disposal of $116, an increase in Uniforms of $370, a decrease in Utilities of $23,324, an increase in Gas/Oil of $446, a decrease in Tires/Tubes of $540, a decrease in Supplies of $1,753, and an increase in Small Equipment Under $5,000 of $2,180.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$353,434	$328,076	$319,801	$431,232	$576,465
Benefits	159,222	146,925	153,197	193,398	266,853
Operating Expenditures	362,920	338,806	395,679	496,207	497,536
Total Expenditures	$875,576	$813,808	$868,676	$1,120,837	$1,340,854

FY2024 Annual Budget
Governmental Funds - General Administration
Facilities Management - 155

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 346,848	$ 321,373	$ 312,495	$ 421,967	$ 560,465	
Overtime	6,586	6,703	7,306	9,265	16,000	
Total Salaries	**353,434**	**328,076**	**319,801**	**431,232**	**576,465**	**34%**
Benefits						
Group Insurance	104,236	85,676	97,190	136,655	172,540	
Retirement Contribution	13,773	21,627	19,624	5,653	18,300	
Social Security (FICA)	25,859	23,571	22,980	32,280	44,099	
Workers' Compensation	12,652	13,435	11,197	15,822	28,364	
Vision Insurance	588	569	480	650	812	
Dental Insurance	2,115	2,047	1,726	2,338	2,738	
Total Benefits	**159,222**	**146,925**	**153,197**	**193,398**	**266,853**	**38%**
Total Personal Services	**512,656**	**475,002**	**472,998**	**624,630**	**843,318**	**35%**
Operating Expenditures						
Telephone	5,303	5,043	4,773	5,598	5,700	
Advertising	-	-	-	100	100	
Travel	-	28	-	-	-	
Equipment Rental	-	-	50	750	750	
Vehicle Parts/Repair/Maint	7,768	3,203	3,274	8,500	5,306	
Postage	-	-	4	25	25	
Non Vehicle Parts/Repair/Maint	65,460	80,791	108,049	188,443	184,850	
Contracted Services	85,168	82,022	103,503	101,405	131,924	
Internet	1,955	-	-	-	-	
Waste Disposal	3,466	2,981	3,146	2,884	3,000	
Uniforms	2,737	2,926	3,186	3,229	3,599	
Utilities	152,917	126,691	132,842	147,740	124,416	
Gas/Oil	6,318	5,928	9,437	10,054	10,500	
Tires/Tubes	1,241	846	2,398	2,500	1,960	
Supplies	26,947	25,926	20,146	19,979	18,226	
Small Equipment Under $5,000	3,640	2,421	4,870	5,000	7,180	
Total Operating Expenditures	**362,920**	**338,806**	**395,679**	**496,207**	**497,536**	**0%**
Total Expenditures	**$ 875,576**	**$ 813,808**	**$ 868,676**	**$ 1,120,837**	**$ 1,340,854**	**20%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	11	11	11	13	14

GENERAL ADMINISTRATION

Department Budget Overview

PUBLIC INFORMATION

The Public Information Office is responsible for keeping citizens accurately informed of County government services, activities, and programs in a timely, effective, and efficient manner. This includes issuing press releases and statements, managing the County's website and social media pages, and crafting the monthly newsletter.

This department was separated form the County Manager's department in FY 2023. Beginning in FY 2024 all Public Information expenses are split 50/50 between this department and the Sheriff's Operations department.

Budget Highlights:

FY2024 budget reflects a decrease in Telephone of $117, a decrease in Advertising of $3,500, a decrease in Travel Expense of $1,000, a decrease in Vehicle Parts/Repair/Maintenance of $425, a decrease in Postage of $300, decrease in Training/Conferences of $3,750, an increase in Contracted Services of $3,208, an increase in Internet of $230, a decrease in Printing of $3,000, an increase in Gas/Oil of $500, a decrease in Supplies of $3,500, an increase in Meetings With Meals of $250, and a decrease in Special Events of $1,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$ -	$ -	$ -	$70,999	$40,698
Benefits	-	-	-	8,045	11,074
Operating Expenditures	-	-	-	23,410	11,006
Total Expenditures	$ -	$ -	$ -	$102,454	$62,778

Performance Measures:

	FY21	FY22	FY23
# of Press Releases	-	-	214

FY2024 Annual Budget
Governmental Funds - General Administration
Public Information - 157

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ -	$ 54,931	$ 40,698	
Part Time Salaries	-	-	-	16,068	-	
Total Salaries	**-**	**-**	**-**	**70,999**	**40,698**	**-43%**
Benefits						
Group Insurance	-	-	-	-	5,204	
Retirement Contribution	-	-	-	2,416	2,450	
Social Security (FICA)	-	-	-	5,431	3,113	
Workers' Compensation	-	-	-	198	165	
Vision Insurance	-	-	-	-	33	
Dental Insurance	-	-	-	-	109	
Total Benefits	**-**	**-**	**-**	**8,045**	**11,074**	**38%**
Total Personal Services	**-**	**-**	**-**	**79,044**	**51,772**	**-35%**
Operating Expenditures						
Telephone	-	-	-	360	243	
Advertising	-	-	-	5,000	1,500	
Travel Expense	-	-	-	2,000	1,000	
Vehicle Parts/Repair/Maint	-	-	-	-	325	
Postage	-	-	-	300	-	
Conference & Training	-	-	-	4,000	250	
Contracted Services	-	-	-	-	3,208	
Internet	-	-	-	-	230	
Printing	-	-	-	3,000	-	
Gas/Oil	-	-	-	1,000	1,500	
Vehicle Parts/Repair/Maint	-	-	-	750	-	
Supplies	-	-	-	4,000	500	
Meetings with Meals	-	-	-	-	250	
Special Events	-	-	-	3,000	2,000	
Total Operating Expenditures	**-**	**-**	**-**	**23,410**	**11,006**	**-53%**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 102,454**	**$ 62,778**	**-39%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	-	-	-	1	1

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: Upgrade and replace older, legacy equipment and software that is beyond it's useful life and no longer supported in the data center and county departments. These items pose a security risk to our organization and must be replaced or upgraded.

Goal #2: Modernizing the IT infrastructure to better serve the clients we have today, whole ensuring we can support the needs for tomorrow.

Budget Highlights:

FY2024 Budget reflects an increase in Travel Expense of $1,150, an increase in Vehicle Parts/Repairs/Maintenance of $50, a decrease in Training/Conferences of $10, an increase in Dues/Subscriptions of $1,531, an increase in Contracted Services of $26,742, an increase in Internet of $456, an increase in Financial Software of $650, a decrease in Gas/Oil of $200, an increase in Supplies of $660, and a decrease in Small Equipment Under $5,000 of $33,833.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$168,908	$145,476	$168,908	$166,435	$214,490
Benefits	65,619	30,548	65,619	56,495	74,207
Operating Expenditures	180,046	164,932	180,046	230,094	281,368
Total Expenditures	$414,573	$340,956	$414,573	$453,024	$570,065

Performance Measures:

	FY21	FY22	FY23
Total number of Support Tickets	4,900	5,500	5,860
New Computers/Servers Installed (Calendar Year)	67	59	102
New Users (Calendar Year)	91	68	84

FY2024 Annual Budget
Governmental Funds - General Administration
Information Technology - 160

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 168,825	$ 171,809	$ 218,129	$ 307,439	$ 328,718	
Overtime	83	83	1,989	-	2,000	
Total Salaries	**168,908**	**171,892**	**220,118**	**307,439**	**330,718**	**8%**
Benefits						
Group Insurance	43,810	35,523	50,583	65,951	84,037	
Retirement Contribution	8,166	12,018	12,764	5,118	14,100	
Social Security (FICA)	12,001	12,219	15,769	23,519	25,147	
Workers' Compensation	738	798	799	1,107	1,362	
Vision Insurance	197	190	238	325	325	
Dental Insurance	707	683	855	1,170	1,095	
Total Benefits	**65,619**	**61,432**	**81,007**	**97,190**	**126,066**	**30%**
Total Personal Services	**234,527**	**233,324**	**301,124**	**404,629**	**456,784**	**13%**
Operating Expenditures						
Telephone	603	1,628	1,208	2,756	2,756	
Travel Expense	1,908	-	2,946	3,000	4,150	
Vehicle Parts/Repair/Maint	1,948	256	691	750	800	
Postage	1	1	31	-	-	
Conference & Training	850	72	1,437	3,660	3,650	
Dues/Subscriptions	200	-	200	6,135	7,666	
Non Vehicle Parts/Repair/Maint	4,392	6,257	6,984	5,000	5,000	
Contracted Services	116,167	161,024	217,971	330,624	357,366	
Internet	-	-	456	-	456	
Financial Software	29,669	27,223	20,810	38,080	38,730	
Printer/Copier Charges	-	-	25	-	-	
Gas/Oil	655	940	1,714	2,200	2,000	
Tires	259	-	-	270	270	
Supplies	262	166	391	400	1,060	
Small Equipment Under $5,000	23,133	53,395	29,524	53,833	20,000	
Capital Expenditures	6,750	-	-	-	-	
Total Operating Expenditures	**186,797**	**250,962**	**284,388**	**446,708**	**443,904**	**-1%**
Total Expenditures	**$ 421,324**	**$ 484,286**	**$ 585,512**	**$ 851,337**	**$ 900,688**	**6%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	3	3	4	6	6

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 recruit and maintain mechanics to become fully staffed.

Goal #2: To expand scanning capabilities on county vehicles and service equipment.

Budget Highlight:

Approved for one full time Mechanic. FY2024 budget reflects an increase in Telephone of $344, an increase in Training/Conferences of $600, a decrease in Non-Vehicle Parts/Repairs/Maintenance of $500, a decrease in Internet of $500, a decrease in Waste Disposal of $200, an increase in Uniforms of $100, an increase in Utilities of $500, an increase in Gas/Oil of $1,000, an increase in Tires/Tubes of $300, an increase in Small Equipment Under $5,000 of $13,000, and an increase in Gas Station of $38,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$233,087	$222,652	$256,895	$310,642	$377,822
Benefits	66,187	65,583	92,766	101,628	159,853
Operating Expenditures	260,973	226,410	380,657	370,660	423,304
Total Expenditures	$560,247	$514,645	$730,318	$782,930	$960,979

Performance Measures:

	FY21	FY22	FY23
Vehicles & Equipment Maintained	346	367	392
Vehicles & Equipment Repaired	266	248	280
Number of Work Orders	1,067	1,087	1,204

FY2024 Annual Budget
Governmental Funds - Public Works
Fleet Maintenance - 460

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 223,533	$ 215,312	$ 247,929	$ 300,642	$ 368,822	
Part Time Salaries	2,220	-	-	-	-	
Overtime	7,334	7,340	8,966	10,000	9,000	
Total Salaries	**233,087**	**222,652**	**256,895**	**310,642**	**377,822**	**22%**
Benefits						
Group Insurance	32,992	28,702	55,345	67,459	107,583	
Retirement Contribution	10,898	15,076	13,134	4,134	12,800	
Social Security (FICA)	17,606	16,634	18,828	23,764	28,904	
Workers' Compensation	3,600	3,971	3,884	4,478	8,344	
Vision Insurance	236	261	343	390	455	
Dental Insurance	854	939	1,232	1,403	1,767	
Total Benefits	**66,187**	**65,583**	**92,766**	**101,628**	**159,853**	**57%**
Total Personal Services	**299,274**	**288,235**	**349,661**	**412,270**	**537,675**	**30%**
Operating Expenditures						
Telephone	596	849	942	1,220	1,564	
Advertising	95	-	95	40	40	
Travel Expense	95	162	40	700	700	
Vehicle Parts/Repair/Maint	61,112	64,641	75,292	75,000	75,000	
Conference & Training	150	-	-	900	1,500	
Non Vehicle Parts/Repair/Maint	772	1,451	-	1,500	1,000	
Contracted Services	2,898	3,047	3,104	3,400	3,400	
Internet	389	-	-	500	-	
Waste Disposal	1,248	953	1,024	1,200	1,000	
Uniforms	874	2,025	2,679	2,700	2,800	
Utilities	11,867	11,290	13,992	13,000	13,500	
Gas/Oil	2,081	2,725	3,677	5,000	6,000	
Tires/Tubes	460	48	1,469	1,500	1,800	
Supplies	1,926	1,653	1,758	2,000	2,000	
Small Equipment Under $5,000	8,116	10,374	10,044	12,000	25,000	
Gas Station	168,295	127,192	266,540	250,000	288,000	
Total Operating Expenditures	**260,973**	**226,410**	**380,657**	**370,660**	**423,304**	**14%**
Total Expenditures	**$ 560,247**	**$ 514,645**	**$ 730,318**	**$ 782,930**	**$ 960,979**	**23%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	6	6	6	6	7

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.

Budget Highlights:

Approved for one full time Asset Manager. FY2024 budget reflects an increase in Telephone of $1,200, a decrease in Advertising of $700, an increase in Travel Expense of $3,500, an increase in Equipment Rental of $40,000, an increase in Vehicle Parts/Repair/Maintenance of $15,000, an increase in Postage of $50, an increase in Non-Vehicle Parts/Repair/Maintenance of $2,000, an increase in Contracted Services/Labor of $62,409, an increase in Internet of $500, a decrease in Waste Disposal of $20,000, an increase in Paving Maintenance of $10,000, an increase in Materials of $10,000, an increase in Utilities of $2,080, an increase in Gas/Oil of $10,000, an increase in Supplies of $2,500, an increase in Meetings With Meals of $2,000, an increase in Small Equipment Under $5,000 of $4,400, and an increase in Signage Equipment & Maintenance of $22,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$809,802	$968,737	$928,113	$1,032,928	$1,170,066
Benefits	379,300	403,050	419,134	407,523	583,831
Operating Expenditures	385,218	311,623	505,328	489,757	656,696
Total Expenditures	$1,574,320	$1,683,410	$1,852,575	$1,930,208	$2,410,593

FY2024 Annual Budget
Governmental Funds - Public Works
Roads & Bridges - 475

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 791,310	$ 928,497	$ 875,098	$ 992,928	$ 1,269,260	
SPLOST Project Salaries	-	-	-	-	(147,194)	
Overtime	18,492	40,239	53,015	40,000	48,000	
Total Salaries	**809,802**	**968,737**	**928,113**	**1,032,928**	**1,170,066**	**13%**
Benefits						
Group Insurance	223,226	203,407	241,448	251,196	346,496	
Retirement Contribution	46,920	64,102	58,280	21,733	50,702	
Social Security (FICA)	57,716	68,774	67,103	78,365	100,770	
Workers' Compensation	45,856	61,119	46,462	49,735	78,216	
Vision Insurance	1,242	1,274	1,270	1,412	2,157	
Dental Insurance	4,341	4,373	4,569	5,082	5,490	
Total Benefits	**379,300**	**403,050**	**419,134**	**407,523**	**583,831**	**43%**
Total Personal Services	**1,189,102**	**1,371,786**	**1,347,247**	**1,440,451**	**1,753,897**	**22%**
Operating Expenditures						
Telephone	4,202	4,930	7,305	7,200	8,400	
Advertising	1,307	-	215	1,200	500	
Travel Expense	793	-	1,322	1,500	5,000	
Storm Contracted Services	-	2,743	-	-	-	
Equipment Rental	-	-	-	-	40,000	
Vehicle Parts/Repair/Maint	146,152	93,255	135,219	110,000	125,000	
Postage	-	50	16	50	100	
Conference & Training	2,196	4,537	5,382	5,000	5,000	
Dues	202	316	930	1,500	1,500	
Non Vehicle Parts/Repair/Maint	1,213	1,263	3,035	1,500	3,500	
Contracted Services	80,814	27,986	104,080	157,907	220,316	
Internet	81	-	2,364	1,900	2,400	
Waste Disposal	-	-	10,995	20,000	-	
Uniforms	7,572	9,840	9,321	10,500	10,500	
Paving Maintenance	-	-	-	-	10,000	
Materials	7,868	10,459	22,413	12,000	22,000	
Utilities	14,307	13,957	15,479	14,000	16,080	
GEMA/FEMA Expenses	-	3,464	-	-	-	
Storm Materials	-	26,844	-	-	-	
Gas/Oil	74,859	73,451	114,632	90,000	100,000	
Tires/Tubes	17,400	19,308	25,584	25,000	25,000	
Supplies	9,385	4,095	13,188	12,500	15,000	
Meetings with Meals	-	-	-	-	2,000	
Small Equipment Under $5,000	2,281	4,110	19,980	10,000	14,400	
Signage Equipment & Maint	7,587	11,015	7,385	8,000	30,000	
Capital Expenditures	-	-	6,482	-	-	
Vehicles	7,000	-	-	-	-	
Total Operating Expenditures	**385,218**	**311,623**	**505,328**	**489,757**	**656,696**	**34%**
Total Expenditures	**$ 1,574,320**	**$ 1,683,410**	**$ 1,852,575**	**$ 1,930,208**	**$ 2,410,593**	**25%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	26	26	26	27	27

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: Implementing all fingerprinting and background checks in-house rather than sending those out to the Sheriff's Office.

Goal #2: Better assist the purchasing process by securing best prices for required equipment.

Budget Highlights:

FY2024 budget reflects an increase in Postage of $500, an increase in Training/Conferences of $500, and an increase in Contracted Services of $3,010.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$159,107	$162,812	$173,236	$185,767	$224,270
Benefits	55,618	46,135	48,624	47,070	64,187
Operating Expenditures	16,524	16,495	19,840	17,350	21,360
Total Expenditures	$231,249	$225,443	$241,701	$250,187	$309,817

Performance Measures:

	FY21	FY22	FY23
Marriage Licenses	291	276	221
Marriage Certificate	175	142	137
Weapons Carry Licenses	1,556	885	849

FY2024 Annual Budget
Governmental Funds - Judicial System
Probate Court - 230

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 144,333	$ 154,403	$ 173,236	$ 185,767	$ 224,270	
Part Time Salaries	14,774	8,098	-	-	-	
Overtime	-	311	-	-	-	
Total Salaries	**159,107**	**162,812**	**173,236**	**185,767**	**224,270**	**-**
Benefits						
Group Insurance	35,553	23,220	25,107	28,400	38,606	
Retirement Contribution	6,793	9,528	8,968	3,286	8,000	
Social Security (FICA)	11,673	11,788	12,794	13,637	15,550	
Workers' Compensation	699	742	638	632	819	
Vision Insurance	196	186	243	243	336	
Dental Insurance	705	671	874	872	876	
Total Benefits	**55,618**	**46,135**	**48,624**	**47,070**	**64,187**	**36%**
Total Personal Services	**214,725**	**208,947**	**221,860**	**232,837**	**288,457**	**24%**
Operating Expenditures						
Travel Expense	551	1,129	-	1,500	1,500	
Court Appointed Attorney	3,697	-	1,632	1,500	1,500	
Postage	2,795	2,257	3,265	3,000	3,500	
Conference & Training	-	260	756	1,000	1,500	
Dues	1,260	-	400	1,000	1,000	
Contracted Services	3,387	1,247	2,750	3,350	6,360	
Supplies	4,834	11,603	11,038	6,000	6,000	
Total Operating Expenditures	**16,524**	**16,495**	**19,840**	**17,350**	**21,360**	**23%**
Total Expenditures	**$ 231,249**	**$ 225,443**	**$ 241,701**	**$ 250,187**	**$ 309,817**	**24%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	3	3	4	4	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 be available to law enforcement through on-call services.

Goal #2: Generate accurate, timely, and effective monthly and annual case count reporting.

Budget Highlights:

FY2024 budget reflects an increase in Telephone of $80, a decrease in Court Appointed Attorney of $1,000, an increase in Postage of $300, an increase in Dues of $985, and an increase in Supplies of $500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$132,381	$136,119	$196,934	$221,744	$253,253
Benefits	39,449	36,406	56,301	58,575	74,602
Operating Expenditures	4,592	7,958	13,332	23,035	23,900
Total Expenditures	$176,422	$180,484	$266,568	$303,354	$351,755

Performance Measures:

	FY21	FY22	FY23
Criminal Cases Filed	156	107	*
Civil Cases Filed	1,002	1,062	*
Criminal Cases Disposed	150	107	*
Civil Cases Disposed	775	843	*
Warrants Issued	1,869	2,474	*

***Data is provided in calendar years.**

FY2024 Annual Budget
Governmental Funds - Judicial System
Magistrate Court - 231

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 132,381	$ 136,119	$ 196,680	$ 221,744	$ 231,253	
Part Time Salaries	-	-	254	-	22,000	
Total Salaries	**132,381**	**136,119**	**196,934**	**221,744**	**253,253**	**14%**
Benefits						
Group Insurance	25,175	21,170	34,360	38,225	48,561	
Retirement Contribution	3,223	3,884	5,655	1,693	6,500	
Social Security (FICA)	9,861	10,108	14,707	16,963	17,688	
Workers' Compensation	592	647	736	798	925	
Vision Insurance	130	130	183	195	271	
Dental Insurance	468	468	659	701	657	
Total Benefits	**39,449**	**36,406**	**56,301**	**58,575**	**74,602**	**27%**
Total Personal Services	**171,830**	**172,525**	**253,235**	**280,319**	**327,855**	**17%**
Operating Expenditures						
Telephone	1,920	1,920	1,920	1,920	2,000	
Travel Expense	96	-	1,007	3,000	3,000	
Court Appointed Attorney	-	758	-	2,500	1,500	
Postage	-	-	1,054	1,000	1,300	
Conference & Training	-	-	225	1,000	1,000	
Dues	830	400	835	1,015	2,000	
Contracted Services	-	-	280	9,000	9,000	
Interpreter	-	4,881	1,043	1,000	1,000	
Supplies	722	-	3,036	2,000	2,500	
Small Equipment Under $5,000	1,024	-	3,933	600	600	
Total Operating Expenditures	**4,592**	**7,958**	**13,332**	**23,035**	**23,900**	**4%**
Total Expenditures	**$ 176,422**	**$ 180,484**	**$ 266,568**	**$ 303,354**	**$ 351,755**	**16%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	2	2	2	4	4
Part Time	-	-	-	1	1

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.

Budget Highlights:

FY2024 budget reflects an increase in Travel Expense of $200, an increase in Postage of $600, an increase in Training/Conferences of $200, and an increase in Dues of $100.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$480,548	$481,289	$475,028	$570,561	$592,329
Benefits	203,675	175,869	202,461	189,326	257,333
Operating Expenditures	64,639	62,489	71,089	63,200	64,300
Total Expenditures	$748,861	$719,647	$748,578	$823,087	$913,962

Performance Measures:

	FY21	FY22	FY23
State Court Cases	1,004	1,034	957
Superior Court Cases	997	878	852
Traffic Bureau Cases	3,531	4,216	3,435

FY2024 Annual Budget
Governmental Funds - Judicial System
Clerk of Court - 235

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 480,548	$ 481,289	$ 475,028	$ 570,561	$ 592,329	
Total Salaries	**480,548**	**481,289**	**475,028**	**570,561**	**592,329**	**4%**
Benefits						
Group Insurance	141,317	104,145	135,272	131,360	181,997	
Retirement Contribution	22,484	31,936	28,517	9,147	24,600	
Social Security (FICA)	34,211	34,384	33,880	43,648	44,882	
Workers' Compensation	2,104	2,171	1,641	2,045	2,371	
Vision Insurance	774	703	685	680	855	
Dental Insurance	2,785	2,530	2,466	2,446	2,628	
Total Benefits	**203,675**	**175,869**	**202,461**	**189,326**	**257,333**	**36%**
Total Personal Services	**684,222**	**657,158**	**677,489**	**759,887**	**849,662**	**12%**
Operating Expenditures						
Travel Expense	1,293	2,520	1,826	2,300	2,500	
Postage	8,084	8,670	11,424	9,700	10,300	
Conference & Training	500	1,046	2,458	1,200	1,400	
Dues	600	400	600	500	600	
Contracted Services	40,088	35,684	39,171	34,000	34,000	
Supplies	13,082	11,101	13,240	13,500	13,500	
Small Equipment Under $5,000	992	3,068	2,371	2,000	2,000	
Total Operating Expenditures	**64,639**	**62,489**	**71,089**	**63,200**	**64,300**	**2%**
Total Expenditures	**$ 748,861**	**$ 719,647**	**$ 748,578**	**$ 823,087**	**$ 913,962**	**11%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	14	14	14	14	14
Part Time	-	-	-	1	1

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.

In FY 2022 Juvenile Offenders funds were moved to a Special Revenue Fund. This department is for historical data only.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	4,380	1,650	-	-	-
Total Expenditures	$4,380	$1,650	$ -	$ -	$ -

FY2024 Annual Budget
Governmental Funds - Judicial System
Juvenile Offenders - 264

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Operating Expenditures						
Juvenile Supervision	$ 1,500	$ 1,650				
Contractual Agreement	$ 2,880	$ -				
Total Operating Expenditures	**4,380**	**1,650**	**-**	**-**	**-**	**#DIV/0!**
Total Expenditures	**$ 4,380**	**$ 1,650**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

JUDICIAL SYSTEM

Department Budget Overview

SUPERIOR COURT

The Superior Court is Georgia's general jurisdiction trial court. It has exclusive, constitutional authority over felony cases, divorce, equity, and cases regarding title to land. Superior Court conducts trials, both jury and non-jury, in both civil and criminal cases. The Mountain Judicial Circuit is comprised of Habersham County, Rabun County, and Stephens County. In addition to their regular civil and criminal dockets, the Mountain Judicial Circuit's Superior Courts preside over two accountability court programs which consist of three Adult Felony Drug Courts and two Parental Accountability Courts.

Budget Highlights:

FY2024 budget reflects an increase in Telephone of $340, an increase in Court Reporter of $2,000, and an increase in Interpreter of $500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$122,173	$119,788	$150,923	$142,764	$206,523
Benefits	41,750	38,348	45,118	41,743	78,290
Operating Expenditures	99,320	80,131	99,805	105,680	108,520
Total Expenditures	$263,244	$238,267	$295,846	$290,187	$393,333

FY2024 Annual Budget
Governmental Funds - Judicial System
Superior Court - 265

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 107,546	$ 107,688	$ 113,265	$ 112,540	$ 168,423	
Part Time Salaries	14,628	12,100	37,657	30,224	38,100	
Total Salaries	**122,173**	**119,788**	**150,923**	**142,764**	**206,523**	**45%**
Benefits						
Group Insurance	26,493	21,319	26,985	27,528	55,857	
Retirement Contribution	5,197	7,107	6,083	2,291	5,100	
Social Security (FICA)	8,901	8,773	10,832	10,921	15,799	
Workers' Compensation	557	567	619	405	682	
Vision Insurance	131	127	130	130	195	
Dental Insurance	472	455	468	468	657	
Total Benefits	**41,750**	**38,348**	**45,118**	**41,743**	**78,290**	**88%**
Total Personal Services	**163,924**	**158,136**	**196,041**	**184,507**	**284,813**	**54%**
Operating Expenditures						
Telephone	-	-	340	-	340	
Travel Expense	2,872	-	1,657	2,500	2,500	
Jury Script	26,750	14,910	22,335	26,500	26,500	
Court Reporter	25,761	21,164	28,064	28,000	30,000	
Court Appointed Attorney	600	-	-	500	500	
Postage	861	116	945	1,000	1,000	
Education Expenses	510	-	460	1,500	1,500	
Dues	631	651	964	800	800	
Contracted Services	37,520	38,380	39,237	38,880	38,880	
Interpreter	1,805	1,664	2,658	3,500	4,000	
Supplies	2,011	3,247	1,716	2,500	2,500	
Small Equipment Under $5,000	-	-	1,429	-	-	
Total Operating Expenditures	**99,320**	**80,131**	**99,805**	**105,680**	**108,520**	**3%**
Total Expenditures	**$ 263,244**	**$ 238,267**	**$ 295,846**	**$ 290,187**	**$ 393,333**	**36%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	2	2	2	2	3
Part Time	5	5	5	5	5

JUDICIAL SYSTEM

Department Budget Overview

DISTRICT ATTORNEY

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

Budget Highlights:

Approved for one full time Administrative Clerk position to be shared by the circuit. FY2024 budget reflects a decrease in Telephone of $312, a decrease in Postage of $500, an increase in Dues of $100, a decrease in Contracted Services of $29,780, an increase in Small Equipment Under $5,000 of $1,000, and a decrease in Charge From Other Counties of $22.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$54,162	$54,328	$65,097	$66,479	$124,419
Benefits	23,271	21,116	17,168	15,997	30,565
Operating Expenditures	304,609	523,320	448,629	619,430	589,916
Total Expenditures	$382,042	$598,764	$530,894	$701,906	$744,900

Performance Measures:

	FY21	FY22	FY23
Cases Opened	874	768	*
Cases Closed	1,009	791	*

*Data provided is for a calendar year

FY2024 Annual Budget
Governmental Funds - Judicial System
District Attorney - 266

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 36,590	$ 36,843	$ 46,254	$ 48,204	$ 94,419	
Part Time Salaries	17,571	17,485	18,843	18,275	30,000	
Total Salaries	**54,162**	**54,328**	**65,097**	**66,479**	**124,419**	**87%**
Benefits						
Group Insurance	17,174	14,048	9,450	9,962	18,142	
Retirement Contribution	1,326	2,256	1,920	476	2,000	
Social Security (FICA)	3,797	3,783	4,896	5,086	9,518	
Workers' Compensation	672	738	650	174	337	
Vision Insurance	66	63	55	65	130	
Dental Insurance	236	228	198	234	438	
Total Benefits	**23,271**	**21,116**	**17,168**	**15,997**	**30,565**	**91%**
Total Personal Services	**77,432**	**75,444**	**82,266**	**82,476**	**154,984**	**88%**
Operating Expenditures						
Telephone	500	487	485	732	420	
Travel Expense	331	-	-	400	400	
Witnesses	4,154	938	50	1,000	1,000	
Vehicle Parts/Repair/Maint	290	498	749	1,000	1,000	
Postage	1,070	849	1,395	1,500	1,000	
Training/Conferences	471	522	727	2,000	2,000	
Dues	2,165	2,370	475	900	1,000	
Contracted Services	208,561	432,217	353,156	522,376	492,596	
Gas/Oil	1,983	1,929	3,771	4,000	4,000	
Tires/Tubes	330	15	-	500	500	
Supplies	4,732	3,990	7,753	5,000	5,000	
Small Equipment Under $5,000	-	-	-	-	1,000	
Charges From Other Counties	80,022	79,504	80,068	80,022	80,000	
Total Operating Expenditures	**304,609**	**523,320**	**448,629**	**619,430**	**589,916**	**-5%**
Total Expenditures	**$ 382,042**	**$ 598,764**	**$ 530,894**	**$ 701,906**	**$ 744,900**	**6%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	2	2	2	2	3
Part Time	1	1	1	2	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 for one full time Administrative Clerk position to be shared by the circuit. FY2024 budget reflects a decrease in Postage of $100, a decrease in Training/Conferences of $50, an increase in Contracted Services of $111,471, an increase in Utilities of $500, an increase in Supplies of $5,000, and an increase in Small Equipment Under $5,000 of $250.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$39,248	$39,213	$27,630	$40,963	$82,627
Benefits	18,467	13,363	10,666	12,979	29,782
Operating Expenditures	542,824	540,940	739,890	753,457	870,528
Total Expenditures	$600,538	$593,516	$778,186	$807,399	$982,937

Performance Measures:

	FY21	FY22	FY23
Cases Opened	2,292	2,387	2,017
Conflicts	461	490	261
Cases Closed	1,416	1,783	2,057

FY2024 Annual Budget
Governmental Funds - Judicial System
Public Defender - 267

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 39,248	$ 39,213	$ 27,630	$ 40,963	$ 82,627	
Total Salaries	**39,248**	**39,213**	**27,630**	**40,963**	**82,627**	**102%**
Benefits						
Group Insurance	13,057	7,272	5,990	8,225	20,556	
Retirement Contribution	2,343	2,781	2,306	1,174	2,000	
Social Security (FICA)	2,592	2,838	2,006	3,133	6,321	
Workers' Compensation	174	181	156	148	337	
Vision Insurance	66	63	45	65	130	
Dental Insurance	236	227	162	234	438	
Total Benefits	**18,467**	**13,363**	**10,666**	**12,979**	**29,782**	**129%**
Total Personal Services	**57,715**	**52,576**	**38,295**	**53,942**	**112,409**	**108%**
Operating Expenditures						
Advertising	-	-	230	200	200	
Travel Expense	-	241	98	400	400	
Witnesses	-	-	-	200	200	
Postage	208	178	128	400	300	
Conference & Training	325	-	746	3,350	3,300	
Dues	2,860	595	4,394	5,000	5,000	
Non Vehicle Parts/Repair/Maint	-	-	-	150	150	
Contracted Services	516,301	516,551	705,274	711,257	822,728	
Interpreter	3,092	440	2,708	5,000	5,000	
Utilities	6,588	5,877	7,608	7,500	8,000	
Supplies	13,450	17,059	18,595	20,000	25,000	
Small Equipment Under $5,000	-	-	110	-	250	
Total Operating Expenditures	**542,824**	**540,940**	**739,890**	**753,457**	**870,528**	**16%**
Total Expenditures	**$ 600,538**	**$ 593,516**	**$ 778,186**	**$ 807,399**	**$ 982,937**	**22%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	1	1	1	1	2

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:

FY22 Goal #2:

Budget Highlight:

Approved for one full time Court Reporter position to be shared by the circuit. FY2024 budget reflects a decrease in Court Reporter of $13,000, a decrease in Postage of $50, a decrease in Training/Conferences of $1,000, an increase in Dues of $500, a decrease in Contracted Services of $284, an a decrease in Interpreter of $500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$142,487	$146,103	$146,311	$149,328	$221,846
Benefits	31,820	29,359	33,443	40,552	57,210
Operating Expenditures	95,250	95,569	95,404	103,624	89,290
Total Expenditures	$269,558	$271,032	$275,158	$293,504	$368,346

Performance Measures:

	FY21	FY22	FY23
Delinquency Cases Filed	140	164	127*
Private Hearing	18	20	14*
Citations	51	52	38*
Dependency	123	75	40*

*Data provided on by calendar year

FY2024 Annual Budget
Governmental Funds - Judicial System
Juvenile Court - 268

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 142,487	$ 146,103	$ 146,311	$ 149,328	$ 221,846	
Total Salaries	**142,487**	**146,103**	**146,311**	**149,328**	**221,846**	**49%**
Benefits						
Group Insurance	19,108	15,551	19,758	27,560	38,357	
Retirement Contribution	1,275	2,095	1,784	441	1,550	
Social Security (FICA)	10,510	10,730	10,731	11,424	15,823	
Workers' Compensation	628	684	548	529	553	
Vision Insurance	65	65	135	130	270	
Dental Insurance	234	234	487	468	657	
Total Benefits	**31,820**	**29,359**	**33,443**	**40,552**	**57,210**	**41%**
Total Personal Services	**174,307**	**175,463**	**179,754**	**189,880**	**279,056**	**47%**
Operating Expenditures						
Telephone	540	540	540	540	540	
Advertising	-	31	-	-	-	
Travel Expense	3,094	2,577	4,477	6,000	6,000	
Court Reporter	17,225	13,685	14,398	13,000	-	
Court Appointed Attorney	67,542	70,105	70,294	70,000	70,000	
Postage	-	45	5	300	250	
Conference & Training	-	671	951	4,000	3,000	
Dues	1,214	1,010	1,495	1,000	1,500	
Non Vehicle Parts/Repairs/Maint	-	42	-	-	-	
Contracted Services	1,545	3,390	386	1,284	1,000	
Interpreter	3,688	1,272	1,146	4,000	3,500	
Supplies	403	1,115	1,552	2,000	2,000	
Small Equipment Under $5,000	-	1,087	160	1,500	1,500	
Total Operating Expenditures	**95,250**	**95,569**	**95,404**	**103,624**	**89,290**	**-14%**
Total Expenditures	**$ 269,558**	**$ 271,032**	**$ 275,158**	**$ 293,504**	**$ 368,346**	**25%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	2	2	2	2	3
Part Time	-	-	-	-	-

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:

FY2024 budget reflects a decrease in Jury Script of $1,000, an increase in Court Reporter of $2,000, an increase in Court Appointed Attorney of $5,000, and an increase in Interpreter of $500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$143,880	$143,094	$146,340	$149,619	$158,752
Benefits	40,356	35,337	44,436	48,975	59,464
Operating Expenditures	90,115	96,352	95,189	96,280	102,780
Total Expenditures	$274,350	$274,783	$285,965	$294,874	$320,996

FY2024 Annual Budget
Governmental Funds - Judicial System
State Court - 270

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 140,238	$ 139,917	$ 141,487	$ 143,689	$ 152,752	
Part Time Salaries	3,642	3,177	4,853	5,930	6,000	
Total Salaries	**143,880**	**143,094**	**146,340**	**149,619**	**158,752**	**6%**
Benefits						
Group Insurance	34,527	28,972	38,181	37,200	46,051	
Retirement Contribution	1,054	1,733	1,508	365	1,250	
Social Security (FICA)	3,558	3,391	3,596	10,335	10,952	
Workers' Compensation	617	652	529	477	567	
Vision Insurance	130	128	135	130	206	
Dental Insurance	470	462	487	468	438	
Total Benefits	**40,356**	**35,337**	**44,436**	**48,975**	**59,464**	**21%**
Total Personal Services	**184,235**	**178,430**	**190,776**	**198,594**	**218,216**	**10%**
Operating Expenditures						
Jury Script	5,295	-	2,135	6,000	5,000	
Court Reporter	16,198	19,652	19,821	17,000	19,000	
Court Appointed Attorney	56,715	65,000	60,000	60,000	65,000	
Conference & Training	384	320	320	500	500	
Dues	100	100	100	280	280	
Interpreter	1,423	1,280	2,730	2,500	3,000	
Supplies	10,000	10,000	10,083	10,000	10,000	
Total Operating Expenditures	**90,115**	**96,352**	**95,189**	**96,280**	**102,780**	**7%**
Total Expenditures	**$ 274,350**	**$ 274,783**	**$ 285,965**	**$ 294,874**	**$ 320,996**	**9%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	1	1	1	1	2
Part Time	1	1	1	1	0

JUDICIAL SYSTEM

Department Budget Overview

SOLICITOR

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

Goal #1: Assist, facilitate, and communicate with law enforcement from the Sheriff's Office, Georgia State Patrol, Department of Natural Resources, Animal Control, and the municipalities in Habersham County.

Goal #2: Charge cases referred from law enforcement within one month of receipt of all necessary information.

Budget Highlights:

FY2024 budget reflects no operational changes.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$127,591	$130,940	$135,851	$139,963	$157,789
Benefits	28,008	25,794	29,863	28,878	51,957
Operating Expenditures	9,500	10,218	9,700	9,500	9,500
Total Expenditures	$165,099	$166,952	$175,414	$178,341	$219,246

FY2024 Annual Budget
Governmental Funds - Judicial System
Solicitor Court - 271

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 127,591	$ 130,940	$ 135,851	$ 139,963	$ 147,789	
Part Time Salaries	-	-	-	-	10,000	
Total Salaries	**127,591**	**130,940**	**135,851**	**139,963**	**157,789**	**13%**
Benefits						
Group Insurance	16,239	13,099	17,037	16,700	37,979	
Retirement Contribution	1,091	1,793	1,537	378	1,650	
Social Security (FICA)	9,458	9,701	10,161	10,707	11,229	
Workers' Compensation	620	612	506	495	531	
Vision Insurance	130	128	135	130	130	
Dental Insurance	469	461	487	468	438	
Total Benefits	**28,008**	**25,794**	**29,863**	**28,878**	**51,957**	**80%**
Total Personal Services	**155,599**	**156,734**	**165,714**	**168,841**	**209,746**	**24%**
Operating Expenditures						
Court Reporter	-	-	200	-	-	
Supplies	9,500	10,218	9,500	9,500	9,500	
Total Operating Expenditures	**9,500**	**10,218**	**9,700**	**9,500**	**9,500**	**0%**
Total Expenditures	**$ 165,099**	**$ 166,952**	**$ 175,414**	**$ 178,341**	**$ 219,246**	**23%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	1	1	1	1	2
Part Time	1	1	1	1	0
Temporary	-	-	-	-	2

PUBLIC SAFETY

Department Budget Overview

CORONER

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

Budget Highlights:

FY2024 budget reflects an increase in Telephone of $200, an increase in Vehicle Parts/Repairs/Maintenance of $600, an increase in Postage of $50, an increase in Dues of $300, an increase in Contracted Services of $1,000, an increase in Uniforms of $400, an increase in Gas/Oil of $1,000, and an increase in Supplies of $2,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$11,376	$10,943	$11,755	$33,200	$33,446
Benefits	3,142	2,962	2,982	4,436	3,033
Operating Expenditures	11,619	16,286	22,488	16,300	21,850
Total Expenditures	$26,137	$30,190	$37,225	$53,936	$58,329

Performance Measures:

	FY21	FY22	FY23
Number of Cases	202	209	185

FY2024 Annual Budget
Governmental Funds - Public Safety
Coroner - 382

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 7,567	$ 7,350	$ 7,891	$ 25,000	$ 25,000	
Part Time Salaries	3,810	3,593	3,864	8,200	8,446	
Total Salaries	**11,376**	**10,943**	**11,755**	**33,200**	**33,446**	**1%**
Benefits						
Group Insurance	1,716	1,375	1,436	1,375	-	
Retirement Contribution	278	457	373	96	139	
Social Security (FICA)	870	837	899	2,540	2,558	
Workers' Compensation	277	293	274	425	336	
Total Benefits	**3,142**	**2,962**	**2,982**	**4,436**	**3,033**	**-32%**
Total Personal Services	**14,518**	**13,905**	**14,737**	**37,636**	**36,479**	**-3%**
Operating Expenditures						
Telephone	-	-	-	-	200	
Travel Expense	3,953	4,319	4,833	3,500	3,500	
Vehicle Parts/Repair/Maint	-	-	-	-	600	
Postage	76	76	97	150	200	
Conference & Training	360	1,117	720	1,800	1,800	
Dues	150	150	150	150	450	
Contracted Services	5,165	8,530	13,115	8,000	9,000	
Uniforms	-	-	-	200	600	
Gas/Oil	462	230	1,391	1,000	2,000	
Supplies	1,453	1,864	2,182	1,500	3,500	
Total Operating Expenditures	**11,619**	**16,286**	**22,488**	**16,300**	**21,850**	**34%**
Total Expenditures	**$ 26,137**	**$ 30,190**	**$ 37,225**	**$ 53,936**	**$ 58,329**	**8%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	1	1	1	1	1
Part Time	1	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.

Goal #1: Continue to work towards recruiting and maintaining full staffing levels.

Goal #2: Improve retention of currently employed personnel.

Budget Highlights:

FY2024 budget reflects a decrease in Travel Expense of $15,000, a decrease in Internet of $500, an increase in Vehicle Equipment of $5,100, an increase in Small Equipment Under $5,000 of $6,500, and a decrease in SVUPTF Grant of $40,543.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$2,470,739	$2,603,303	$3,147,055	$3,119,830	$3,056,015
Benefits	850,858	817,227	966,205	941,287	1,139,991
Operating Expenditures	707,527	679,384	900,069	710,303	665,860
Total Expenditures	$4,029,125	$4,099,915	$5,013,328	$4,771,420	$4,861,866

FY2024 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Operations - 340

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 2,296,207	$ 2,387,111	$ 2,809,876	$ 2,910,330	$ 2,757,455	
Part Time Salaries	820	1,589	670	4,500	-	
Overtime	173,713	214,603	336,508	205,000	298,560	
Total Salaries	**2,470,739**	**2,603,303**	**3,147,055**	**3,119,830**	**3,056,015**	**-2%**
Benefits						
Group Insurance	490,388	386,487	498,759	561,721	636,081	
Retirement Contribution	97,667	148,227	138,970	43,952	128,000	
POAB	-	-	-	-	32,000	
Social Security (FICA)	180,840	189,944	231,753	239,235	233,708	
Workers' Compensation	70,278	81,384	84,488	82,988	98,209	
Vision Insurance	2,580	2,437	2,627	2,912	2,795	
Dental Insurance	9,105	8,749	9,608	10,479	9,198	
Total Benefits	**850,858**	**817,227**	**966,205**	**941,287**	**1,139,991**	**21%**
Total Personal Services	**3,321,597**	**3,420,530**	**4,113,260**	**4,061,117**	**4,196,006**	**3%**
Operating Expenditures						
Veterinary Services	767	898	419	1,200	1,200	
Telephone	32,830	36,266	33,104	24,400	24,400	
Advertising	800	6,536	1,500	3,100	3,100	
Travel Expense	59,857	42,428	49,283	70,000	55,000	
Vehicle Parts/Repair/Maint	118,172	117,003	149,579	116,000	116,000	
Postage	1,788	887	1,186	1,750	1,750	
Investigation Fees	9,307	18,174	16,558	9,500	9,500	
Conference & Training	15,223	32,070	20,149	35,000	35,000	
Dues	2,133	6,356	8,441	9,000	9,000	
Non Vehicle Parts/Repair/Maint	41,429	40,589	825	-	-	
Contracted Services	22,946	31,934	54,124	42,487	42,487	
Internet	410	-	-	5,500	5,000	
Waste Disposal	2,509	2,525	2,854	2,500	2,500	
Uniforms	44,027	39,685	58,574	50,323	50,323	
Gas/Oil	138,435	143,397	240,179	175,000	175,000	
Tires/Tubes	31,311	29,443	22,221	30,000	30,000	
Supplies	136,435	119,539	126,039	91,000	91,000	
Vehicle Equipment	-	-	12,029	-	5,100	
Small Equipment Under $5,000	27,736	4,400	24,291	-	6,500	
SVUPTF Grant	-	4,513	2,982	40,543	-	
Supplies Bomb Dog	2,063	2,741	828	3,000	3,000	
Capital Expenditures	9,350	-	-	-	-	
Vehicles	10,000	-	74,903	-	-	
Total Operating Expenditures	**707,527**	**679,384**	**900,069**	**710,303**	**665,860**	**-6%**
Total Expenditures	**$ 4,029,125**	**$ 4,099,915**	**$ 5,013,328**	**$ 4,771,420**	**$ 4,861,866**	**2%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	47	49	49	49	49
Part Time	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.

Budget Highlights

FY2024 budget reflects an increase in Vehicle Parts/Repair/Maintenance of $650, an increase in Training/Conferences of $2,000, a decrease in Physical Plant Parts/Repair/Maintenance of $5,000, a decrease in Inmate Supplies of $20,000, an increase in General Supplies of $20,000, and an increase in Small Equipment Under $5,000 of $1,800.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$1,570,906	$1,476,062	$1,704,002	$2,003,958	$2,056,741
Benefits	566,293	509,948	568,700	665,816	741,418
Operating Expenditures	1,517,965	1,083,081	1,340,051	1,257,340	1,256,790
Total Expenditures	$3,655,164	$3,069,091	$3,612,753	$3,927,114	$4,054,949

FY2024 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Jail - 341

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 1,452,567	$ 1,345,985	$ 1,512,376	$ 1,846,958	$ 1,830,611	
Part Time Salaries	-	-	-	-	20,150	
Overtime	118,339	130,077	191,626	157,000	205,980	
Total Salaries	**1,570,906**	**1,476,062**	**1,704,002**	**2,003,958**	**2,056,741**	**3%**
Benefits						
Group Insurance	334,458	255,204	297,426	419,801	427,651	
Retirement Contribution	64,747	92,617	93,008	27,705	80,000	
Social Security (FICA)	115,341	106,740	125,183	152,975	157,341	
Workers' Compensation	42,591	47,088	45,075	53,385	66,356	
Vision Insurance	2,042	1,805	1,742	2,599	2,405	
Dental Insurance	7,115	6,494	6,267	9,351	7,665	
Total Benefits	**566,293**	**509,948**	**568,700**	**665,816**	**741,418**	**11%**
Total Personal Services	**2,137,200**	**1,986,010**	**2,272,702**	**2,669,774**	**2,798,159**	**5%**
Operating Expenditures						
Telephone	-	-	2,250	2,200	2,200	
Boarding Prisoners	665,135	110,730	199,235	300,000	300,000	
Medical	394,374	417,730	397,222	400,000	400,000	
Vehicle Parts/Repair/Maint	579	838	2,227	-	650	
Postage	-	-	11	-	-	
Conference & Training	866	-	-	-	2,000	
Non Vehicle Parts/Repair/Maint	36,748	111,982	82,726	100,000	95,000	
Contracted Services	32,213	53,175	117,920	100,640	100,640	
Internet	-	767	2,007	2,000	2,000	
Waste Disposal	-	8	-	-	-	
Uniforms	8,441	11,959	-	-	-	
Prisoner Meals	184,643	192,544	198,139	162,500	162,500	
Materials	1,134	-	-	-	-	
Utilities	109,348	114,945	132,139	120,000	120,000	
Inmate Supplies	-	114	66,478	70,000	50,000	
Supplies	84,483	68,288	698	-	20,000	
Small Equip Under 5,000	-	-	-	-	1,800	
Capital Expenditures	-	-	139,000	-	-	
Total Operating Expenditures	**1,517,965**	**1,083,081**	**1,340,051**	**1,257,340**	**1,256,790**	**0%**
Total Expenditures	**$ 3,655,164**	**$ 3,069,091**	**$ 3,612,753**	**$ 3,927,114**	**$ 4,054,949**	**3%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	39	39	39	39	39
Part Time	-	-	-	-	1

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: Continue to work towards recruiting and maintaining full staffing levels.

Goal #2: Improve retention of currently employed personnel.

Budget Highlights

FY2024 budget reflects a decrease in Communications of $1,100, an increase in Vehicle Parts/Repairs/Maintenance of $1,200, a decrease in Employee Screening of $500, an increase in Internet of $420, a decrease in Uniforms of $250, a decrease in Gas/Oil of $8,000, a decrease in Tires/Tubes of $2,000, a decrease in Supplies of $5,500, and a decrease in Small Equipment Under $5,000 of $2,500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$47,569	$51,742	$53,481	$55,750	$58,990
Benefits	16,025	15,696	17,229	16,626	36,811
Operating Expenditures	9,684	14,982	23,727	40,200	21,970
Total Expenditures	$73,278	$82,421	$94,437	$112,576	$117,771

FY2024 Annual Budget
Governmental Funds - Public Safety
H.E.A.T. Unit - 342

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 44,712	$ 45,251	$ 52,335	$ 51,750	$ 54,990	
Overtime	2,857	6,492	1,146	4,000	4,000	
Total Salaries	**47,569**	**51,742**	**53,481**	**55,750**	**58,990**	**6%**
Benefits						
Group Insurance	9,206	7,199	8,943	9,975	27,816	
Retirement Contribution	1,549	2,634	2,551	555	2,150	
Social Security (FICA)	3,551	3,858	3,953	4,265	4,512	
Workers' Compensation	1,418	1,714	1,484	1,532	2,049	
Vision Insurance	66	63	65	65	65	
Dental Insurance	236	228	234	234	219	
Total Benefits	**16,025**	**15,696**	**17,229**	**16,626**	**36,811**	**121%**
Total Personal Services	**63,594**	**67,438**	**70,710**	**72,376**	**95,801**	**32%**
Operating Expenditures						
Telephone	-	-	-	1,100	-	
Travel Expense	-	-	-	600	600	
Vehicle Parts/Repair/Maint	-	-	-	-	1,200	
Investigation Fees	-	-	-	1,000	500	
Internet	-	-	925	-	420	
Uniforms	-	-	-	500	250	
Gas/Oil	8,319	13,842	15,780	18,000	10,000	
Tires/Tubes	697	1,050	539	3,000	1,000	
Supplies	667	90	6,483	11,000	5,500	
Small Equipment Under $5,000	-	-	-	5,000	2,500	
Total Operating Expenditures	**9,684**	**14,982**	**23,727**	**40,200**	**21,970**	**-45%**
Total Expenditures	**$ 73,278**	**$ 82,421**	**$ 94,437**	**$ 112,576**	**$ 117,771**	**5%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	1	1	1	1	1

PUBLIC SAFETY

Department Budget Overview

SHERIFF'S DEPARTMENT – SCHOOL RESOURCE OFFICERS

The Habersham County Sheriff's Office School Resource Officer (SRO) Program is a partnership with the Habersham County School System. SROs are the first line of defense in the schools and play a unique role in upholding order, promoting safety, preventing crime, and mentoring. In addition to traditional law enforcement duties, deputies assigned to the SRO Program provide direct services to schools which include campus safety inspections, classroom presentations, school investigations, and student and parent conferences.

Budget Highlights

FY2024 budget reflects a decrease in Communications of $5,400, an increase in Travel Expense of $1,700, an increase in Vehicle Parts/Repairs/Maintenance of $2,200, an increase in Training/Conferences of $5,000, a decrease in Uniforms of $12,877, a decrease in Gas/Oil of $12,000, an increase in Tires/Tubes of $1,000, a decrease in Supplies of $1,500, and an increase in Small Equipment Under $5,000 of $1,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$ -	$ -	$ -	$697,216	$741,951
Benefits	-	-	-	215,523	289,006
Operating Expenditures	-	-	1,222	56,077	35,200
Total Expenditures	$ -	$ -	$1,222	$968,816	$1,066,157

FY202 Annual Budget
Governmental Funds - Public Safety
Sheriffs Department - SROs - 343

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ -	$ 687,216	$ 705,063	
Overtime	-	-	-	10,000	36,888	
Total Salaries	**-**	**-**	**-**	**697,216**	**741,951**	**6%**
Benefits						
Group Insurance	-	-	-	138,427	173,358	
Retirement Contribution	-	-	-	-	28,900	
Social Security (FICA)	-	-	-	52,572	56,759	
Workers' Compensation	-	-	-	20,341	26,267	
Vision Insurance	-	-	-	910	875	
Dental Insurance	-	-	-	3,273	2,847	
Total Benefits	**-**	**-**	**-**	**215,523**	**289,006**	**34%**
Total Personal Services	**-**	**-**	**-**	**912,739**	**1,030,957**	**13%**
Operating Expenditures						
Telephone	-	-	409	8,400	3,000	
Travel Expense	-	-	-	-	1,700	
Vehicle Parts/Repair/Maint	-	-	-	4,000	6,200	
Conference & Training	-	-	-	-	5,000	
Uniforms	-	-	-	14,677	1,800	
Gas/Oil	-	-	-	25,000	13,000	
Tires/Tubes	-	-	-	-	1,000	
Supplies	-	-	-	4,000	2,500	
Small Equipment Under $5,000	-	-	813	-	1,000	
Total Operating Expenditures	**-**	**-**	**1,222**	**56,077**	**35,200**	**-37%**
Total Expenditures	**$ -**	**$ -**	**$ 1,222**	**$ 968,816**	**$ 1,066,157**	**10%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	-	-	-	14	14

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: Increase reclaims with owned pets by implementing creative programs that will be low cost.

Goal #2: Continue to build relations with rescue partners to have a safety net for at-risk animals to prevent overcrowding.

Budget Highlights:

Approved for one full time Lead Animal Control Technician and reclassification of one part time to full time Animal Control Officer. FY2024 budget reflects an increase in Veterinary Services of $10,000, a decrease in Telephone of $500, a decrease in Travel Expense of $500, an increase in Vehicle Parts/Repair/Maintenance of $2,500, an increase in Postage of $50, an increase in Training/Conferences of $1,000, an increase in Non-Vehicle Parts/Repair/Maintenance of $10,000, an increase in Contracted Services of $4,000, an increase in Waste Disposal of $162, an increase in Bank Fees of $250, an increase in Tires/Tubes of $500, an increase in Supplies of $5,000, an increase in Veterinary Supplies of $5,000, an increase in Small Equipment Under $5,000 of $5,000, an increase in Special Programs of $10,000, and an increase in Community Outreach Program of $10,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$236,821	$237,895	$256,413	$293,024	$405,209
Benefits	86,915	82,607	96,489	93,396	150,394
Operating Expenditures	152,824	139,895	169,844	178,650	241,112
Total Expenditures	$476,561	$460,396	$522,746	$565,070	$796,715

Performance Measures:

	FY21	FY22	FY23
Number of Animal Taken In	2,040	2,213	2,043
Number of Animals Adopted	601	561	451
Reclaims	184	257	211
Rescue Transfer	942	1,268	1,181

FY2024 Annual Budget
Governmental Funds - Public Safety
Animal Care & Control - 374

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 180,200	$ 184,944	$ 211,798	$ 217,133	$ 328,255	
Part Time Salaries	49,254	45,354	39,939	70,891	71,954	
Overtime	7,367	7,597	4,676	5,000	5,000	
Total Salaries	**236,821**	**237,895**	**256,413**	**293,024**	**405,209**	**38%**
Benefits						
Group Insurance	56,920	48,283	62,571	64,125	104,169	
Retirement Contribution	8,694	12,618	11,118	3,461	9,950	
Social Security (FICA)	17,408	17,581	18,717	21,970	30,998	
Workers' Compensation	2,234	2,615	2,382	2,123	3,259	
Vision Insurance	361	329	325	323	455	
Dental Insurance	1,299	1,182	1,376	1,394	1,563	
Total Benefits	**86,915**	**82,607**	**96,489**	**93,396**	**150,394**	**61%**
Total Personal Services	**323,736**	**320,501**	**352,902**	**386,420**	**555,603**	**44%**
Operating Expenditures						
Veterinary Services	96,385	93,417	63,423	75,000	85,000	
Telephone	2,123	2,404	2,720	2,500	2,000	
Advertising	1,434	-	132	500	500	
Travel Expense	1,202	582	1,338	2,500	2,000	
Vehicle Parts/Repair/Maint	2,200	2,611	4,877	2,500	5,000	
Postage	216	157	58	150	200	
Conference & Training	1,735	80	1,677	2,000	3,000	
Dues	-	-	225	600	600	
Non Vehicle Parts/Repair/Maint	2,262	1,025	225	2,500	12,500	
Contracted Services	1,450	1,720	2,850	3,000	7,000	
Internet	2,238	-	-	-	-	
Waste Disposal	1,248	1,673	1,688	1,500	1,662	
Bank Fees	-	-	45	-	250	
Licenses	400	-	400	400	400	
Uniforms	1,161	2,718	2,839	3,000	3,000	
Utilities	14,519	12,887	11,108	10,000	10,000	
Gas/Oil	7,897	8,785	16,689	18,000	18,000	
Tires/Tubes	1,119	2,070	2,377	2,000	2,500	
Supplies	13,723	9,158	12,572	10,000	15,000	
Veterinary Supplies	-	-	41,787	40,000	45,000	
Small Equipment Under $5,000	1,512	608	2,816	2,500	7,500	
Special Programs	-	-	-	-	10,000	
Community Outreach Program	-	-	-	-	10,000	
Total Operating Expenditures	**152,824**	**139,895**	**169,844**	**178,650**	**241,112**	**35%**
Total Expenditures	**$ 476,561**	**$ 460,396**	**$ 522,746**	**$ 565,070**	**$ 796,715**	**41%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	6	6	6	6	8
Part Time	3	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.

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: Acquire grant funding to replace aging fire apparatuses.

Goal #2: Continue to develop Adopt-A-School program with Habersham County Elementary Schools.

Budget Highlights:

Approved for nine full time Firefighter/EMT Recruits. FY2024 budget reflects an increase in Telephone of $2,779, an increase in Advertising of $4,000, an increase in Vehicle Parts/Repair/Maintenance of $40,000, an increase in Postage of $25, an increase in Training/Conferences of $500, an increase in Dues of $225, a decrease in Non-Vehicle Parts/Repair/Maintenance of $2,000, a decrease in Contracted Services of $7,234, an increase in Internet of $560, an increase in Waste Disposal of $114, an increase in Background Checks of $419, an increase in Uniforms/Protective Clothing of $12,184, an increase in Utilities of $445, an increase in Gas/Oil of $15,500, an increase in Tires/Tubes of $2,000, a decrease in Supplies of $600, and an increase in Meetings With Meals of $300.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$1,345,415	$1,395,595	$1,548,247	$1,481,927	$2,244,317
Benefits	534,354	516,429	561,040	539,559	915,553
Operating Expenditures	251,468	320,761	347,078	401,063	470,280
Total Expenditures	$2,131,236	$2,232,785	$2,456,364	$2,422,549	$3,630,150

Performance Measures:

	SERVE VALUE	FY21	FY22	FY23
Fire Incidents	Serving Citizens	248	255	268
Other Incidents	Serving Citizens	3,335	3,288	3,360
Total Incidents	Serving Citizens	3,583	3,543	3,628
Average Response Time to Fire Inc.	Enhancing Community (min.)	12.43	11.04	11.48
Average Response Time to Other Inc.	Enhancing Community (min.)	11.16	11.28	11.44

FY2024 Annual Budget
Governmental Funds - Public Safety
Fire Department - 384

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 1,138,325	$ 1,206,532	$ 1,243,015	$ 1,307,927	$ 1,964,464	
Part Time Salaries	54,928	67,648	74,638	74,000	77,100	
Overtime	152,161	121,415	230,594	100,000	202,753	
Total Salaries	**1,345,415**	**1,395,595**	**1,548,247**	**1,481,927**	**2,244,317**	**51%**
Benefits						
Group Insurance	279,100	239,718	280,524	299,200	560,312	
Retirement Contribution	54,208	77,962	68,845	24,506	58,000	
Social Security (FICA)	97,851	100,132	113,317	113,367	171,690	
Per Call Part of Vol. Reponse	33,451	28,478	13,949	28,500	28,500	
Workers' Compensation	34,605	37,269	41,248	37,816	57,738	
Firefighter Cancer Insurance	13,026	11,630	12,109	12,200	12,200	
Firemans Fund	13,665	14,500	24,450	16,500	18,000	
Vision Insurance	1,533	1,466	1,435	1,625	2,015	
Dental Insurance	6,913	5,275	5,162	5,845	7,098	
Total Benefits	**534,354**	**516,429**	**561,040**	**539,559**	**915,553**	**70%**
Total Personal Services	**1,879,768**	**1,912,024**	**2,109,286**	**2,021,486**	**3,159,870**	**56%**
Operating Expenditures						
Telephone	3,454	6,646	6,713	6,000	8,779	
Advertising	-	-	-	-	4,000	
Travel Expense	1,802	(437)	2,800	3,500	3,500	
Vehicle Parts/Repair/Maint	62,545	84,289	83,318	85,000	125,000	
Postage	139	237	920	125	150	
Conference & Training	2,279	3,552	1,546	3,500	4,000	
Dues	625	710	105	275	500	
Non Vehicle Parts/Repair/Maint	20,282	16,703	16,515	18,000	16,000	
Contracted Services	6,142	45,788	27,801	61,243	54,009	
Internet	6,138	5,688	6,140	5,640	6,200	
Waste Disposal	1,703	3,034	2,619	2,280	2,394	
Background Check	164	426	474	500	919	
Uniforms	15,216	15,823	26,334	15,000	27,184	
HABSAR Materials	5,028	-	1,804	5,000	5,000	
Utilities	54,684	59,994	66,175	57,000	57,445	
Gas/Oil	36,032	40,001	68,403	65,000	80,500	
Tires/Tubes	15,196	10,326	11,140	13,000	15,000	
Supplies	17,840	16,773	16,420	25,000	24,400	
Meetings with Meals	-	-	-	-	300	
Small Equipment Under $5,000	2,200	11,210	7,853	10,000	10,000	
Special Events Supplies	-	-	-	25,000	25,000	
Total Operating Expenditures	**251,468**	**320,761**	**347,078**	**401,063**	**470,280**	**17%**
Total Expenditures	**$ 2,131,236**	**$ 2,232,785**	**$ 2,456,364**	**$ 2,422,549**	**$ 3,630,150**	**50%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	28	28	28	28	37
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: Update Hazard Mitigation Plan through regular meetings with municipalities and county.

Goal #2: Continue to send staff to training when available.

Budget Highlights:

FY2024 budget reflects a decrease in Telephone of $500, a decrease in Postage of $50, an increase in Training/Conferences of $725, an increase in Internet of $700, a decrease in Lease Payments of $100, a decrease in Gas/Oil of $100, and a decrease in Supplies of $200.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$67,171	$67,740	$74,522	$78,016	$88,000
Benefits	34,019	56,082	44,358	19,374	33,472
Operating Expenditures	55,826	79,148	19,492	27,750	28,225
Total Expenditures	$157,017	$202,970	$138,373	$125,140	$149,697

Performance Measures:

	SERVE VALUE	FY21	FY22	FY23
Total of Population	Enhancing Community	-	46,774	47,475

FY2024 Annual Budget
Governmental Funds - Public Safety
Emergency Management Agency - 385

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 67,171	$ 67,740	$ 74,522	$ 78,016	$ 88,000	
Total Salaries	**67,171**	**67,740**	**74,522**	**78,016**	**88,000**	**13%**
Benefits						
Group Insurance	11,990	9,848	9,447	10,859	10,100	
Retirement Contribution	16,870	41,051	28,938	2,069	16,000	
Social Security (FICA)	4,859	4,892	5,675	5,968	6,732	
Workers' Compensation	-	-	-	179	356	
Vision Insurance	65	63	65	65	65	
Dental Insurance	236	227	233	234	219	
Total Benefits	**34,019**	**56,082**	**44,358**	**19,374**	**33,472**	**73%**
Total Personal Services	**101,191**	**123,822**	**118,881**	**97,390**	**121,472**	**25%**
Operating Expenditures						
Emergency Management Agency	32,125	-	-	-	-	
Telephone	6,986	5,415	3,956	5,500	5,000	
Advertising	-	-	-	100	100	
Travel Expense	653	-	25	1,200	1,200	
Vehicle Parts/Repair Maint	208	98	380	750	750	
Postage	-	-	-	100	50	
Conference & Training	-	-	835	275	1,000	
Dues	50	50	50	75	75	
Non Vehicle Parts/Repair/Maint	233	-	835	500	500	
Contracted Services	1,165	-	-	5,100	5,100	
Internet	-	-	912	100	800	
Lease Payment	1,550	-	1,674	1,900	1,800	
Uniforms	-	-	-	150	150	
Utilities	8,003	8,801	9,473	9,000	9,000	
Gas/Oil	653	579	1,053	1,200	1,100	
Tires/Tubes	1,541	-	-	600	600	
Supplies	2,660	(30)	298	1,200	1,000	
Small Equipment Under $5,000	-	9,666	-	-	-	
Capital Expenditures	-	54,569	-	-	-	
Total Operating Expenditures	**55,826**	**79,148**	**19,492**	**27,750**	**28,225**	**2%**
Total Expenditures	**$ 157,017**	**$ 202,970**	**$ 138,373**	**$ 125,140**	**$ 149,697**	**20%**

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: Modernize Habersham County's development process and land use regulations.

Goal #2: Promote staff expertise and accountability by providing training opportunities.

Budget Highlights:

FY2024 budget reflects an increase in Telephone of $580, a decrease in Advertising of $2,030, an increase in Vehicle Parts/Repairs/Maintenance of $250, a decrease in Training/Conferences of $100, a decrease in Dues of $835, a decrease in Contracted Services of $550, an increase in Background Checks of $292, an increase in Printer/Copier Charges of $3,192, a decrease in Bank Fees of $4,100, an increase in Uniforms of $400, an increase in Gas/Oil of $2,000, an increase in Tires/Tubes of $200, a decrease in Supplies of $480, and an increase in Small Equipment Under $5,000 of $3,800.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$353,625	$344,446	$356,526	$478,629	$481,735
Benefits	127,509	127,377	151,208	175,807	201,940
Operating Expenditures	46,279	40,985	46,279	57,667	60,286
Total Expenditures	$527,413	$512,808	$554,014	$712,103	$743,961

Performance Measures:

	SERVICE VALUE	FY21	FY22	FY23
Number of Plans Reviewed	Serve Citizens	53	51	27
Number of Code Enforcement Investigations	Serve Citizens	46	8	16
Permits Issued for Building Inspections	Serve Citizens	627	726	617
New Business Licenses	Serve Citizens	80	127	131

FY2024 Annual Budget
Governmental Funds - Housing & Development
Planning & Development - 794

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 353,625	$ 344,446	$ 356,526	$ 478,629	$ 481,735	
Total Salaries	**353,625**	**344,446**	**356,526**	**478,629**	**481,735**	**1%**
Benefits						
Group Insurance	74,781	71,200	97,795	121,144	131,179	
Retirement Contribution	17,753	22,950	19,906	7,602	21,500	
Social Security (FICA)	26,470	24,484	25,500	36,622	36,852	
Workers' Compensation	6,605	6,801	5,927	7,749	10,137	
Vision Insurance	414	423	453	585	520	
Dental Insurance	1,487	1,521	1,628	2,105	1,752	
Total Benefits	**127,509**	**127,377**	**151,208**	**175,807**	**201,940**	**15%**
Total Personal Services	**481,133**	**471,823**	**507,734**	**654,436**	**683,675**	**4%**
Operating Expenditures						
Telephone	2,348	2,266	2,211	2,300	2,880	
Advertising	950	970	970	3,000	970	
Travel Expense	2,777	1,815	2,027	4,000	4,000	
Vehicle Parts/Repair/Maint	1,383	2,029	1,250	1,000	1,250	
Postage	711	1,205	971	1,400	1,400	
Conference & Training	1,970	2,090	1,710	3,500	3,400	
Dues	591	643	399	1,815	980	
Contracted Services	17,298	9,473	13,890	14,640	14,090	
Internet	456	456	805	912	912	
Background Check	1,618	389	863	400	692	
Printer/Copier Charges	-	-	1,066	-	3,192	
Bank Fees	1,727	3,994	2,726	4,200	100	
Uniforms	300	60	120	400	800	
Gas/Oil	5,838	6,649	9,927	10,000	12,000	
Tires/Tubes	464	1,340	720	800	1,000	
Supplies	6,393	6,187	4,866	6,000	5,520	
Meetings with Meals	127	-	-	100	100	
Small Equipment Under $5,000	1,330	1,420	1,760	3,200	7,000	
Total Operating Expenditures	**46,279**	**40,985**	**46,279**	**57,667**	**60,286**	**5%**
Total Expenditures	**$ 527,413**	**$ 512,808**	**$ 554,014**	**$ 712,103**	**$ 743,961**	**4%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	7	7	7	9	9

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: Secure contracts for watershed restoration grant.

Goal #2:.Integrate the 32 Master Gardener Interns into the programs.

Budget Highlights:

Approved for reclassification of one part time to full time Program Assistant. FY2024 budget reflects an increase in Travel Expenses of $3,000, a decrease in Postage of $100, an increase in Contracted Services of $13,063, an increase in Waste Disposal of $100, an increase in Utilities of $1,000, an increase in Gas/Oil of $300, and an increase in Tires/Tubes of $1,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$22,807	$22,514	$23,849	$23,283	$42,900
Benefits	5,095	5,076	5,164	5,115	7,312
Operating Expenditures	86,427	88,613	97,033	98,538	116,901
Total Expenditures	$114,328	$116,202	$126,045	$126,936	$167,113

FY2024 Annual Budget
Governmental Funds - Housing & Development
Extension Services - 750

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Part Time Salaries	22,807	22,514	23,849	23,283	42,900	
Total Salaries	**22,807**	**22,514**	**23,849**	**23,283**	**42,900**	**84%**
Benefits						
Social Security (FICA)	1,745	1,722	1,824	1,781	3,282	
County Participation	3,250	3,250	3,250	3,250	3,500	
Workers' Compensation	100	103	89	84	530	
Total Benefits	**5,095**	**5,076**	**5,164**	**5,115**	**7,312**	**43%**
Total Personal Services	**27,901**	**27,590**	**29,013**	**28,398**	**50,212**	**77%**
Operating Expenditures						
Telephone	806	786	734	800	800	
Travel Expense	5,200	6,050	7,804	6,000	9,000	
Vehicle Parts/Repairs/Maint	1,365	450	2,548	500	500	
Postage	230	300	270	300	200	
Dues	255	160	-	200	200	
Contracted Services	68,086	69,993	73,411	79,738	92,801	
Waste Disposal	156	426	366	300	400	
Utilities	8,894	9,164	9,374	9,000	10,000	
Gas/Oil	936	783	1,796	1,200	1,500	
Tires/Tubes	-	-	230	-	1,000	
Supplies	500	500	501	500	500	
Total Operating Expenditures	**86,427**	**88,613**	**97,033**	**98,538**	**116,901**	**19%**
Total Expenditures	**$ 114,328**	**$ 116,202**	**$ 126,045**	**$ 126,936**	**$ 167,113**	**32%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	-	-	-	-	1
Part Time	1	1	1	1	0

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:

FY2024 budget reflects an increase in Legal Services of $4,000, an increase in Travel Expense of $50, and an increase in Per Diem of $2,100.

	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Approved Budget 2022
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	2,789	3,856	5,161	5,300	11,450
Total Expenditures	$2,789	$3,856	$5,161	$5,300	$11,450

FY2024 Annual Budget
Governmental Funds - Housing & Development
Planning Commission - 796

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Operating Expenditures						
Legal Services	$ -	$ -	$ -	$ -	$ 4,000	
Advertising	250	329	200	400	400	
Travel	-	-	-	100	150	
Per Diem	2,500	2,700	2,700	4,200	6,300	
Training	-	827	2,261	500	500	
Supplies	39	-	-	100	100	
Total Operating Expenditures	**2,789**	**3,856**	**5,161**	**5,300**	**11,450**	**116%**
Total Expenditures	**$ 2,789**	**$ 3,856**	**$ 5,161**	**$ 5,300**	**$ 11,450**	**116%**

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, pickle ball, tennis, volleyball, track & field, ping pong, 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: Increase youth sports participation by 10%.

Goal #2: Explore opportunities for adult athletics programs.

Budget Highlights:

FY2024 budget reflects a decrease in Telephone of $800, an increase in Advertising of $800, an increase in Travel Expense of $80, an increase in Vehicle Parts/Repairs/Maintenance of $580, an increase in Postage of $25, an increase in Training/Conferences of $1,000, an increase in Dues of $925, an increase in Non-Vehicle Parts/Repairs/Maintenance of $35,000, an increase in Contracted Services of $24,700, an increase in Internet of $1,650, a decrease in Rent of $46,247, an increase in Printer/Copier Charges of $500, a decrease in Team Entry Fees of $1,500, a decrease in Bank Fees of $2,250, an increase in Uniforms of $2,200, a decrease in Utilities of $20,000, an increase in Program Supplies of $60,000, a decrease in Supplies of $55,400, a decrease in Concessions of $10,000, an increase in Meetings With Meals of $1,000, an increase in Small Equipment Under $5,000 of $8,950, an increase in Special Events of $2,000, and a decrease in Special Programs of $6,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$379,677	$406,012	$440,236	$529,087	$450,198
Benefits	95,507	94,180	120,622	125,136	118,179
Operating Expenditures	426,995	498,225	568,622	545,867	543,080
Total Expenditures	$902,180	$998,417	$1,129,479	$1,200,090	$1,111,457

Performance Measures:

	FY21	FY22	FY23
Number of Memberships	-	-	498
Number of Athletic Participants	288*	856	1,218

*Fall 2020 sports were cancelled due to the COVID pandemic

FY2024 Annual Budget
Governmental Funds - Culture & Recreation
Recreation Department - 696

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 221,730	$ 222,091	$ 231,270	$ 297,159	$ 264,698	
Part Time Salaries	157,713	183,817	208,408	231,428	184,500	
Overtime	234	104	558	500	1,000	
Total Salaries	**379,677**	**406,012**	**440,236**	**529,087**	**450,198**	**-15%**
Benefits						
Group Insurance	45,001	35,963	52,949	70,703	58,761	
Retirement Contribution	9,743	13,939	1,692	3,603	12,800	
Social Security (FICA)	29,018	30,801	33,288	40,392	34,402	
Workers' Compensation	10,273	12,034	31,209	7,749	10,796	
Vision Insurance	320	314	323	585	325	
Dental Insurance	1,151	1,129	1,160	2,104	1,095	
Total Benefits	**95,507**	**94,180**	**120,622**	**125,136**	**118,179**	**-6%**
Total Personal Services	**475,184**	**500,192**	**560,858**	**654,223**	**568,377**	**-13%**
Operating Expenditures						
Telephone	2,001	1,997	1,183	2,600	1,800	
Advertising	258	-	-	1,000	1,800	
Travel Expense	991	1,943	4,018	2,920	3,000	
Vehicle Parts/Repair/Maint	1,596	1,018	815	1,620	2,200	
Postage	50	-	6	50	75	
Conference & Training	308	641	320	2,000	3,000	
Dues	6,469	7,809	10,441	11,380	12,305	
Non Vehicle Parts/Repair/Maint	44,354	36,583	48,933	65,000	100,000	
Contracted Services	47,144	65,293	67,499	75,300	100,000	
Internet	81	-	912	150	1,800	
Rent	43,572	45,552	45,565	46,247	-	
Waste Disposal	4,145	3,937	3,965	4,000	4,000	
Printer/Copier Charges	-	-	297	-	500	
Gymnastics Entries	573	1,554	430	1,500	-	
Bank Fees	2,292	2,168	2,964	3,000	750	
Uniforms	-	-	-	-	2,200	
Utilities	193,623	230,712	263,248	220,000	200,000	
Gas/Oil	1,817	3,010	3,454	3,300	3,300	
Tires/Tubes	-	-	-	300	300	
Program Supplies	-	-	-	-	60,000	
Supplies	68,167	68,330	83,435	80,000	24,600	
Concessions	9,342	17,287	18,893	15,000	5,000	
Meetings with Meals	-	-	139	-	1,000	
Small Equipment Under $5,000	-	1,753	2,323	1,000	9,950	
Special Events	109	362	-	500	2,500	
Petty Cash	80	-	-	-	-	
Special Programs	24	8,277	9,781	9,000	3,000	
Total Operating Expenditures	**426,995**	**498,225**	**568,622**	**545,867**	**543,080**	**-1%**
Total Expenditures	**$ 902,180**	**$ 998,417**	**$ 1,129,479**	**$ 1,200,090**	**$ 1,111,457**	**-7%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	5	5	5	7	5
Part Time	41	41	41	41	35

CULTURE & RECREATION

Department Budget Overview

GYMNASTICS DEPARTMENT

The Habersham County Gymnastics Department is a sub-division of the Parks and Recreation Department. This programs gymnastics, cheerleading, and summer camp.

Goal #1: Increase programs operating at maximum capacity by 10%.

Goal #2: Improve employee retention.

Budget Highlights:

In FY2024 the Gymnastics Program was split out from the Recreation Department.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	-	-	-	-	$201,640
Benefits	-	-	-	-	46,770
Operating Expenditures	-	-	-	-	187,401
Total Expenditures	-	-	-	-	$435,811

FY2024 Annual Budget
Governmental Funds - Culture & Recreation
Gymnastics Department - 697

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ -	$ -	$ 135,640	
Part Time Salaries	-	-	-	-	66,000	
Total Salaries	**-**	**-**	**-**	**-**	**201,640**	**#DIV/0!**
Benefits						
Group Insurance	-	-	-	-	28,156	
Retirement Contribution	-	-	-	-	-	
Social Security (FICA)	-	-	-	-	15,502	
Workers' Compensation	-	-	-	-	2,544	
Vision Insurance	-	-	-	-	130	
Dental Insurance	-	-	-	-	438	
Total Benefits	**-**	**-**	**-**	**-**	**46,770**	**#DIV/0!**
Total Personal Services	**-**	**-**	**-**	**-**	**248,410**	**#DIV/0!**
Operating Expenditures						
Telephone	-	-	-	-	720	
Advertising	-	-	-	-	500	
Travel Expense	-	-	-	-	3,500	
Conference & Training	-	-	-	-	300	
Dues	-	-	-	-	3,455	
Non Vehicle Parts/Repair/Maint	-	-	-	-	1,500	
Contracted Services	-	-	-	-	5,000	
Rent	-	-	-	-	46,943	
Waste Disposal	-	-	-	-	441	
Gymnastics Entries	-	-	-	-	36,050	
Uniforms	-	-	-	-	2,000	
Utilities	-	-	-	-	20,565	
Program Supplies	-	-	-	-	45,000	
Supplies	-	-	-	-	7,550	
Concessions	-	-	-	-	4,000	
Small Equipment Under $5,000	-	-	-	-	9,027	
Special Events	-	-	-	-	850	
Total Operating Expenditures	**-**	**-**	**-**	**-**	**187,401**	**#DIV/0!**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 435,811**	**#DIV/0!**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	-	-	-	-	3
Part Time	-	-	-	-	9

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
HUB of Habersham
Habersham Food for Kids
Library System
Forestry Commission

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

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	1,020,640	1,095,028	1,156,303	1,107,498	1,067,429
Total Expenditures	$1,020,640	$1,095,028	$1,156,303	$1,107,498	$1,067,429

FY2024 Annual Budget
Governmental Funds
Independent Agencies

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Operating Expenditures						
Board Of Education	$ 379,831	$ 439,429	$ 471,550	$ 380,000	$ 475,000	
Mental Health	26,300	30,000	30,000	30,000	30,000	
Soque River Watershed Assoc	5,000	5,000	5,000	5,000	5,000	
Legacy Link	11,450	11,450	12,450	12,450	14,050	
County Health Department	198,788	198,788	198,913	198,788	65,000	
Family & Children Services	74,787	59,851	80,730	92,300	92,550	
Boys and Girls Club	-	-	30,000	30,000	30,000	
HUB of Habersham	-	-	-	20,000	-	
Habersham Food for Kids	-	-	-	6,300	6,300	
Library System	316,825	342,850	320,000	325,000	341,869	
Forestry Commission	7,660	7,660	7,660	7,660	7,660	
Total Operating Expenditures	**1,020,640**	**1,095,028**	**1,156,303**	**1,107,498**	**1,067,429**	**-4%**
Total Expenditures	**$ 1,020,640**	**$ 1,095,028**	**$ 1,156,303**	**$ 1,107,498**	**$ 1,067,429**	**-4%**



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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$114,762	$110,622	$101,538	$100,000	$100,000
Expenditures	60,904	-	-	30,000	30,000
Other Sources and (Uses)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(16,142)	$40,622	$31,538	$ -	$ -

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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$40,526	$50,647	$55,605	$45,000	$45,000
Expenditures	29,497	48,020	41,787	45,000	45,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$11,029	$2,627	$13,818	$ -	$ -

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
			Jail Fund			
Revenues						
Fines, Fees & Forfeitures	$ 114,762	$ 110,622	$ 101,538	$ 100,000	$ 100,000	
Total Revenues	**114,762**	**110,622**	**101,538**	**100,000**	**100,000**	**0%**
Expenditures						
Small Equipment Under $5,000	3,357	-	-	-	-	
Capital Expenditures	-	-	-	30,000	30,000	
Vehicles	57,546	-	-	-	-	
Total Expenditures	**60,904**	**-**	**-**	**30,000**	**30,000**	**0%**
Other Sources and (Uses)						
Appropriated Fund Balance	-	-	-	-	-	
Transfers Out	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	
Total Other Sources and (Uses)	**(70,000)**	**(70,000)**	**(70,000)**	**(70,000)**	**(70,000)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (16,142)**	**$ 40,622**	**$ 31,538**	**$ -**	**$ -**	
			Inmate Welfare			
Revenues						
Fines, Fees & Forfeitures	$ 40,526	$ 50,647	$ 55,605	$ 45,000	$ 45,000	
Total Revenues	**40,526**	**50,647**	**55,605**	**45,000**	**45,000**	**0%**
Expenditures						
Supplies	20,252	48,020	20,287	30,000	35,000	
Small Equipment under $5,000	-	-	-	15,000	10,000	
Capital Expenditures	9,245	-	21,500	-	-	
Total Expenditures	**29,497**	**48,020**	**41,787**	**45,000**	**45,000**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 11,029**	**$ 2,627**	**$ 13,818**	**$ -**	**$ -**	

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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$30,778	$30,414	$28,374	$24,000	$24,698
Expenditures	54,475	29,611	28,041	22,698	24,698
Other Sources and (Uses)	-	-	-	(1,302)	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(23,697)	$803	$333	$ -	$ -

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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$87,877	$153,519	$253,887	$268,000	$268,000
Expenditures	35,150	61,353	101,159	108,000	108,000
Other Sources and (Uses)	(53,490)	(97,109)	(151,738)	(160,000)	(160,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(763)	$(4,942)	$990	$ -	$ -

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
			Law Library			
Revenues						
Fines, Fee & Forfeitures	$ 29,251	$ 30,307	$ 28,297	$ 24,000	$ 24,623	
Interest	1,528	108	77	-	75	
Total Revenues	**30,778**	**30,414**	**28,374**	**24,000**	**24,698**	**3%**
Expenditures						
Personal Services	3,600	3,900	3,600	3,600	3,600	
Contracted Services	5,155	5,773	10,797	9,998	9,998	
Supplies	12,499	13,587	13,544	9,000	11,000	
Capital Expenditures	33,122	6,252	-	-	-	
Surety Bonds	100	100	100	100	100	
Total Expenditures	**54,475**	**29,611**	**28,041**	**22,698**	**24,698**	**9%**
Other Sources and (Uses)						
Reserve For Fund Balance	-	-	-	(1,302)	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**(1,302)**	**-**	**-100%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (23,697)**	**$ 803**	**$ 333**	**$ -**	**$ -**	
			Hotel/Motel Tax			
Revenues						
Taxes	$ 87,877	$ 153,519	$ 253,887	$ 268,000	$ 268,000	
Total Revenues	**87,877**	**153,519**	**253,887**	**268,000**	**268,000**	**0%**
Expenditures						
Payment to Other Agencies	35,150	61,353	101,159	108,000	108,000	
Total Expenditures	**35,150**	**61,353**	**101,159**	**108,000**	**108,000**	**0%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	(53,490)	(97,109)	(151,738)	(160,000)	(160,000)	
Total Other Sources and (Uses)	**(53,490)**	**(97,109)**	**(151,738)**	**(160,000)**	**(160,000)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (763)**	**$ (4,942)**	**$ 990**	**$ -**	**$ -**	

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.

INDIGENT DEFENSE

This Special Revenue Fund is used to account for fines and fees received and is restricted for use towards the defense of indigent persons.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$ -	$ -	$13,049	$ -	$400
Expenditures	-	-	-	-	400
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$13,049	$ -	$ -

JUVENILE OFFENDERS

This Special Revenue Fund is used to account for fines and fees received and is restricted for use towards the evaluation of juvenile offenders.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$ -	$ -	$39,504	$6,500	$6,500
Expenditures	-	-	2,950	6,500	6,500
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$36,554	$ -	$ -

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
			Indigent Defense			
Revenues						
Fines, Fees & Forfeitures	$ -	$ -	$ 13,049	$ -	$ 400	
Total Revenues	**-**	**-**	**13,049**	**-**	**400**	**#DIV/0!**
Expenditures						
Indigent Defense	-	-	-	-	400	
Total Expenditures	**-**	**-**	**-**	**-**	**400**	**#DIV/0!**
Other Sources and (Uses)						
Appropriated Fund Balance	-	-	-	-	-	
Transfers Out	-	-	-	-	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	**#DIV/0!**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ 13,049**	**$ -**	**$ -**	
			Juvenile Offenders			
Revenues						
Fines, Fees & Forfeitures	$ -	$ -	$ 39,504	$ 6,500	$ 6,500	
Total Revenues	**-**	**-**	**39,504**	**6,500**	**6,500**	**0%**
Expenditures						
Juvenile Services Supervision	-	-	2,950	6,500	6,500	
Total Expenditures	**-**	**-**	**2,950**	**6,500**	**6,500**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ 36,554**	**$ -**	**$ -**	

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.

.

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. These programs are 90% grant funded with a 10% matching component.

Budget Highlights:

FY2024 budget a decrease in Telephone of $2,108, a decrease in Travel Expense of $5,430, a decrease in Postage of $240, a decrease in Training/Conferences of $2,235, an increase in Non-Vehicle Parts/Repairs/Maintenance of $1,000, a decrease in Contracted Services of $66,645, a decrease in Rent of $3,600, an increase in Waste Disposal of $185, a decrease in Drug Testing of $33,605, an increase in Miscellaneous of $200, an increase in Utilities of $1,855, a decrease in Supplies of $4,580, and an increase in Charges From Other Counties of $16,932

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$563,777	$561,913	$714,540	$819,171	$763,021
Expenditures	630,434	544,727	700,893	834,171	786,567
Other Sources and (Uses)	35,756	10,000	10,000	10,000	-
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$(102,413)	$7,186	$3,647	$(25,000)	$(23,546)

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Intergovernmental	$ 689,054	$ 603,228	$ 814,192	$ 963,962	$ 927,700	
Fines, Fees & Forfeitures	144,239	186,476	180,949	176,315	196,315	
Other	458	5,376	1,513	-	-	
Total Revenues	**833,751**	**795,079**	**996,654**	**1,140,277**	**1,124,015**	**-1%**
Expenditures						
Personal Services	280,102	284,540	378,975	391,399	453,999	
Contracted Services	463,392	374,321	396,460	530,590	473,300	
Operating Services	159,784	158,868	183,379	218,288	178,873	
Total Expenditures	**903,278**	**817,729**	**958,814**	**1,140,277**	**1,106,172**	**-3%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	-	-	3,963	-	(17,843)	
Transfer In (Out) to FDTC	35,756	10,000	10,000	-	-	
Non-Expendable Reserves	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**35,756**	**10,000**	**13,963**	**-**	**(17,843)**	**#DIV/0!**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (33,771)**	**$ (12,650)**	**$ 51,803**	**$ -**	**$ -**	

This page intentionally left blank.

FY2024 Annual Budget
Special Revenue Funds - Accountability Courts - 290
Felony Drug Court - 218

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 131,068	$ 128,659	$ 167,565	$ 179,683	$ 207,984	
Part Time Salaries	-	1,324	18,753	16,636	18,691	
Overtime	-	29	536	-	1,500	
Total Salaries	**131,068**	**130,013**	**186,855**	**196,319**	**228,175**	**16%**
Benefits						
Group Insurance	31,728	29,148	33,020	27,491	39,017	
Retirement Contribution	4,730	8,049	8,682	1,696	7,750	
Social Security (FICA)	9,170	9,286	13,942	15,018	16,099	
Workers' Compensation	572	598	681	647	842	
Vision Insurance	174	166	170	195	195	
Dental Insurance	629	599	611	702	657	
Total Benefits	**47,002**	**47,846**	**57,107**	**45,749**	**64,560**	**41%**
Total Personal Services	**178,070**	**177,858**	**243,961**	**242,068**	**292,735**	**21%**
Operating Expenditures						
Telephone	-	-	749	3,480	1,372	
Advertising	140	-	-	-	-	
Travel Expense	3,569	-	6,319	11,261	5,831	
Postage	100	23	34	300	60	
Conference & Training	3,333	(1,335)	5,079	2,235	-	
Non-Vehicle Parts/Repair/Maint	141	-	48	1,000	2,000	
Contracted Services	316,339	212,497	280,551	400,475	333,830	
Rent	7,700	8,400	8,400	12,000	8,400	
Waste Disposal	486	429	466	430	615	
Drug Testing	70,512	67,555	76,666	87,880	54,275	
Miscellaneous	300	2,017	21,136	19,800	20,000	
Utilities	5,474	5,270	6,859	5,000	6,855	
Supplies	3,446	12,575	5,468	8,180	3,600	
Small Equipment Under $5,000	-	-	52	-	-	
Special Events	3,212	933	3,415	2,000	2,000	
Charges From Other Counties	37,612	58,505	41,689	38,062	54,994	
Transfer to General Fund	35,756	10,000	10,000	-	-	
Transfer to FDTC						
Non-Expendable Reserve						
Total Operating Expenditures	**488,120**	**376,869**	**466,932**	**592,103**	**493,832**	**-17%**
Total Expenditures	**$ 666,190**	**$ 554,727**	**$ 710,893**	**$ 834,171**	**$ 786,567**	**-6%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	3	3	4	4	4
Part Time	-	-	1	1	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.

.

MENTAL HEALTH COURT

Mental Health Court is a 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.

Budget Highlights:

FY2024 budget reflects an increase in Travel Expense of $5,540, an increase in Contracted Services of $16,540, a decrease in Drug Testing of $19,440, a decrease in Miscellaneous of $1,000, and a decrease in Supplies of $450.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$146,623	$110,610	$131,038	$155,268	$146,314
Expenditures	121,250	127,615	130,995	155,268	161,906
Other Sources and (Uses)	-	-	-	-	-
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$25,373	$(17,005)	$43	$ -	$(15,592)

FY2024 Annual Budget
Special Revenue Funds - Accountability Courts - 290
Mental Health Treatment Court - 225

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 32,521	$ 40,348	$ 41,917	$ 40,893	$ 46,010	
Part Time Salaries	13,840	9,097	8,262	$ 17,963	$ 17,963	
Overtime	-	-	-	-	-	
Total Salaries	**46,361**	**49,445**	**50,179**	**58,856**	**63,973**	**9%**
Benefits						
Group Insurance	5,375	8,173	9,939	9,173	10,281	
Retirement Contribution	1,476	2,426	2,097	511	1,691	
Social Security (FICA)	3,459	3,705	3,747	4,502	3,563	
Workers' Compensation	206	259	211	152	186	
Vision Insurance	51	63	65	65	65	
Dental Insurance	182	228	234	234	219	
Total Benefits	**10,748**	**14,854**	**16,293**	**14,637**	**16,005**	**9%**
Total Personal Services	**57,109**	**64,298**	**66,472**	**73,493**	**79,978**	**9%**
Operating Expenditures						
Travel Expense	3,376	-	1,400	-	6,161	
Postage	77	-	-	-	-	
Conference & Training	1,394	-	-	-	-	
Contracted Services	76,317	78,360	55,205	75,045	67,860	
Drug Testing	11,932	2,600	1,600	2,300	2,300	
Miscellaneous	288	129	1,070	-	-	
Supplies	974	-	1,180	-	1,400	
Special Events	130	-	-	-	-	
Total Operating Expenditures	**94,486**	**81,089**	**60,454**	**77,345**	**77,721**	**0%**
Total Expenditures	**$ 151,595**	**$ 145,387**	**$ 126,926**	**$ 150,838**	**$ 157,699**	**5%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	-	-	1	1	1
Part Time	1	1	0.5	0.5	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.

.

FAMILY DEPENDENCY TREATMENT COURT

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

Budget Highlights:

FY2024 budget reflects an increase in Travel Expense of $6,161, a decrease in Contracted Services of $7,185, and an increase in Supplies of $1,400.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$115,597	$106,856	$127,834	$150,838	$151,837
Expenditures	151,595	145,387	126,926	150,838	157,699
Other Sources and (Uses)	-	-	-	-	-
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$(35,998)	$(38,531)	$908	$ -	$(5,862)

FY2024 Annual Budget
Special Revenue Funds - Accountability Courts - 290
Family Dependency Treatment Court - 252

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 39,957	$ 29,419	$ 43,223	$ 42,328	$ 46,010	
Part Time Salaries	276	4,672	8,458	17,966	18,916	
Overtime	-	534	641	-	30	
Total Salaries	**40,233**	**34,625**	**52,322**	**60,294**	**64,956**	**8%**
Benefits						
Group Insurance	1,441	2,463	9,568	9,956	10,297	
Retirement Contribution	-	2,468	2,218	520	2,000	
Social Security (FICA)	3,078	2,621	3,979	4,612	3,563	
Workers' Compensation	171	126	156	157	186	
Vision Insurance	-	18	65	65	65	
Dental Insurance	-	63	234	234	219	
Total Benefits	**4,690**	**7,759**	**16,220**	**15,544**	**16,330**	**5%**
Total Personal Services	**44,923**	**42,384**	**68,542**	**75,838**	**81,286**	**7%**
Operating Expenditures						
Travel Expense	2,954	-	1,097	1,070	6,610	
Conference & Training	1,394	-	-	-	-	
Contracted Services	70,736	83,464	60,705	55,070	71,610	
Drug Testing	618	1,500	-	21,840	2,400	
Miscellaneous	204	268	(25)	1,000	-	
Supplies	421	-	676	450	-	
Total Operating Expenditures	**76,326**	**85,231**	**62,453**	**79,430**	**80,620**	**1%**
Total Expenditures	**$ 121,250**	**$ 127,615**	**$ 130,995**	**$ 155,268**	**$ 161,906**	**4%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	1	1	1	1	1
Part Time	1	1	0.5	0.5	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.

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: Continue to recruit volunteers to ensure service to citizens continue to grow.

Budget Highlights:

FY2024 budget reflects an increase in Telephone of $110, an increase in Advertising of $100, an increase in Travel Expense of $1,500, an increase in Vehicle Parts/Repair/Maintenance of $1,500, an increase in Postage of $10, an increase in Contracted Services of $29,773, an increase in Internet of $150, an increase in Background Checks of $1,500, an increase in Utilities of $4,000, an increase in Gas/Oil of $12,496, an increase in Tires/Tubes of $500, an increase in Supplies of $1,600, an increase in Meetings With Meals of $400, and an increase in Special Events of $25,100.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Total Revenues	$337,680	$292,709	$336,553	$450,118	$425,330
Expenditures	435,805	471,612	508,737	709,742	823,330
Other Sources and (Uses)	98,125	121,257	143,908	259,624	398,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$(57,646)	$(28,276)	$ -	$ -

Performance Measures:

	SERVICE VALUE	FY21	FY22	FY23
Meals on Wheels (Meals)	Serving Citizens	43,688	44,112	42,265
Volunteers Delivering MOW	Serving Citizens	100	50	73
Congregate Meals Served	Serving Citizens	10,275	7,212	9,646
Client Engagement/Units of Activities & Programs	Serving Citizens	276	450	549
Wellness Units of Activities	Serving Citizens	615	763	851

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
			Senior Center			
Revenues						
Federal/State Grants	$ 272,682	$ 215,108	$ 249,274	$ 363,518	$ 314,030	
Client Contributions	10,318	13,866	13,841	15,100	15,000	
Other	54,681	63,735	73,438	71,500	96,300	
Total Revenues	**337,680**	**292,709**	**336,553**	**450,118**	**425,330**	**-6%**
Expenditures						
Personal Services	295,349	332,868	360,462	454,175	539,024	
Contracted Services	85,209	66,531	77,257	140,627	170,400	
Operating Services	55,247	72,214	71,018	114,940	113,906	
Total Expenditures	**435,805**	**471,612**	**508,737**	**709,742**	**823,330**	**16%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	98,125	121,257	140,411	259,624	398,000	
Transfer In (Out) to Other Funds	-	-	3,497	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**98,125**	**121,257**	**143,908**	**259,624**	**398,000**	**53%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ (57,646)**	**$ (28,276)**	**$ -**	**$ -**	

This page intentionally left blank.

FY2024 Annual Budget
Special Revenue Funds - Senior Center - 262
Budgeted Expenditures

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 181,532	$ 192,754	$ 221,710	$ 296,572	$ 324,973	
Part Time Salaries	41,775	50,949	36,546	36,041	37,991	
Overtime	599	-	-	500	-	
Total Salaries	**223,906**	**243,704**	**258,256**	**333,113**	**362,964**	**9%**
Benefits						
Group Insurance	43,036	55,354	68,179	85,626	130,844	
Retirement Contribution	9,007	12,774	11,208	4,223	13,175	
Social Security (FICA)	15,725	17,159	18,234	25,483	24,978	
Workers' Compensation	2,601	2,540	3,225	3,703	5,075	
Vision Insurance	182	242	245	390	455	
Dental Insurance	892	1,096	1,115	1,637	1,533	
Total Benefits	**71,443**	**89,164**	**102,206**	**121,062**	**176,060**	**45%**
Total Personal Services	**295,349**	**332,868**	**360,462**	**454,175**	**539,024**	**19%**
Operating Expenditures						
Telephone	1,331	1,450	1,444	1,490	1,600	
Advertising	-	-	-	200	300	
Travel Expense	738	-	-	1,500	3,000	
Vehicle Parts/Repairs/Maint	1,058	2,757	7,347	3,000	4,500	
Postage	-	223	196	250	260	
Training & Conferences	50	294	280	500	500	
Dues	359	45	466	700	700	
Non Vehicle Parts/Repair/Maint	401	181	2,370	3,000	3,000	
Contracted Services	85,209	66,531	77,257	140,627	170,400	
Internet	467	659	719	800	950	
Waste Disposal	709	734	751	800	800	
Background Check	-	-	-	-	1,500	
Utilities	21,428	23,023	24,476	23,000	27,000	
Gas/Oil	7,996	9,401	16,911	12,500	24,996	
Tires/Tubes	1,257	1,627	1,853	2,200	2,700	
Supplies	6,644	7,483	6,634	7,000	8,600	
Meetings with Meals	-	-	-	-	400	
Small Equipment under $5,000	12,808	5,186	6,671	8,000	8,000	
Special Events	-	-	900	-	25,100	
Vehicles	-	19,150	-	50,000	-	
Total Operating Expenditures	**140,456**	**138,744**	**148,276**	**255,567**	**284,306**	**11%**
Total Expenditures	**$ 435,805**	**$ 471,612**	**$ 508,737**	**$ 709,742**	**$ 823,330**	**16%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	5	5	5	8	8
Part Time	2	2	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.

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: Improve call times for each call for service.

Goal #2: Continue installation of the new radio system.

Budget Highlights:

FY2024 budget reflects a decrease in Telephone of $2,000, an increase in Travel Expense of $2,500, a decrease in Vehicle Parts/Repair/Maintenance of $300, an increase in Training/Conferences of $1,500, an increase in Dues of $450, an increase in Non-Vehicle Parts/Repair/Maintenance of $4,000, a decrease in Contracted Services of $65,145, an increase in Rent Tower Property of $17,200, a decrease in Waste Disposal of $80, a decrease in Utilities of $3,000, a decrease in Gas/Oil of $700, and an increase in Small Equipment Under $5,000 of $2,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$839,583	$876,809	$884,934	$881,879	$997,476
Expenditures	1,378,226	1,394,443	1,612,077	1,698,866	1,856,147
Other Sources and (Uses)	591,888	513,209	639,395	816,987	858,671
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$53,246	$(4,425)	$(87,749)	$ -	$ -

Performance Measures:

	SERVE VALUE	FY21	FY22	FY23
Calls for Service	Serving Citizens	430,812	409,639	442,554
Total Dispatched Calls (Responses Generated)	Serving Citizens	226,055	240,556	250,526
Priority 1 Emergency Calls	Serving Citizens	204,757	240,556	240,556
Call Answer Time: 0-15 Seconds	Enhancing Community	98.02%	98.34%	97.62%

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
			E-911			
Revenues						
Charges for Services	$ 795,739	$ 830,662	$ 837,342	$ 830,000	$ 945,000	
Interest	-	-	43	-	100	
Other	43,844	46,147	47,549	51,879	52,376	
Total Revenues	**839,583**	**876,809**	**884,934**	**881,879**	**997,476**	**13%**
Expenditures						
Personal Services	1,000,367	1,023,240	1,217,113	1,213,119	1,441,434	
Contracted Services	235,106	231,268	197,464	285,145	220,000	
Supplies	95,680	92,863	150,428	153,530	175,100	
Debt Service	47,072	47,072	47,072	47,072	19,613	
Total Expenditures	**1,378,226**	**1,394,443**	**1,612,077**	**1,698,866**	**1,856,147**	**9%**
Other Sources and (Uses)						
Transfers In (Out) to General Fund	591,888	513,209	563,145	543,890	437,241	
Transfers In (Out) to Other Funds	-	-	76,250	-	-	
Debt Proceeds	-	-	-	-	-	
Insurance Proceeds	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	273,097	421,430	
Total Other Sources and (Uses)	**591,888**	**513,209**	**639,395**	**816,987**	**858,671**	**5%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 53,246**	**$ (4,425)**	**$ (87,749)**	**$ -**	**$ -**	

This page intentionally left blank.

FY2024 Annual Budget
Special Revenue Funds - E-911 - 215
Budgeted Expenditures

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 602,318	$ 594,072	$ 713,664	$ 772,688	$ 1,033,375	
Part Time Salaries	90,746	121,863	105,021	147,897	-	
Overtime	94,407	66,994	120,314	40,000	50,000	
Total Salaries	**787,472**	**782,929**	**938,999**	**960,585**	**1,083,375**	**13%**
Benefits						
Group Insurance	116,605	130,022	156,705	157,774	230,056	
Retirement Contribution	30,876	46,171	44,416	13,881	35,000	
Social Security (FICA)	57,682	56,486	69,507	73,485	82,878	
Workers' Compensation	3,701	3,719	3,660	3,062	4,413	
Vision Insurance	876	855	832	942	1,332	
Dental Insurance	3,155	3,059	2,994	3,390	4,380	
Total Benefits	**212,896**	**240,311**	**278,114**	**252,534**	**358,059**	**42%**
Total Personal Services	**1,000,367**	**1,023,240**	**1,217,113**	**1,213,119**	**1,441,434**	**19%**
Operating Expenditures						
Telephone	12,394	9,806	52,796	52,000	50,000	
Advertising	-	353	-	300	300	
Travel Expense	2,924	2,609	5,320	7,000	9,500	
Vehicle Parts/Repairs/Maint	1,358	351	1,868	1,500	1,200	
Postage	275	165	232	250	250	
Conference & Training	3,332	9,131	3,267	6,000	7,500	
Dues	142	1,035	1,035	1,050	1,500	
Non Vehicle Parts/ Repairs/Maint	1,285	1,000	449	3,500	7,500	
Contracted Services	235,106	231,268	197,464	285,145	220,000	
Internet	1,648	2,321	6,930	7,000	7,000	
Rent Tower Property	40,800	40,875	42,970	40,800	58,000	
Waste Disposal	936	909	967	980	900	
Taxes Paid Tower Property	60	60	87	150	150	
Uniforms	2,214	2,014	275	2,000	2,000	
Utilities	16,899	14,644	17,731	17,000	14,000	
Gas/Oil	966	927	2,099	2,500	1,800	
Supplies	6,541	4,650	6,223	7,000	7,000	
Small Equipment Under $5,000	3,906	2,012	8,181	4,500	6,500	
Total Operating Expenditures	**330,786**	**324,131**	**347,892**	**438,675**	**395,100**	**-10%**
Debt Service						
Capital Lease	47,072	47,072	47,072	47,072	19,613	
Total Debt Service	**47,072**	**47,072**	**47,072**	**47,072**	**19,613**	**-58%**
Total Expenditures	**$ 1,378,226**	**$ 1,394,443**	**$ 1,612,077**	**$ 1,698,866**	**$ 1,856,147**	**9%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	22	22	23	23	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.

EMERGENCY MEDICAL SERVICES

Habersham County Emergency Medical Service is a full Advanced Life Support (ALS) service that provides ALS assessment, treatment, and transportation as well as Mobile Integrated Health-Community Paramedicine to sick and injured residents and visitors of Habersham County. This service handles approximately 8,500 emergency, non-emergency transportation, and in-home patient visits (MIH) calls per year. Historical information can be found under the Emergency Medical Service in the General Fund.

Goal #1: Continue to develop Adopt-A-School program with Habersham County Elementary Schools.

Goal #2: Continue to work towards recruiting and maintaining full staffing levels.

Budget Highlights:

FY2024 budget reflects a decrease in Telephone of $7,530, an increase in Dues of $1,460, an increase in Non-Vehicle Parts/Repair/Maintenance of $8,850, an increase in Contracted Services of $97,997, an increase in Internet of $8,183, an increase in Waste Disposal of $21, an increase in Certifications of $190, an increase in Bank Fees of $4,700, an increase in Uniforms/Protective Clothing of $15,720, an increase in EMS Medical Supplies of $16,712, an increase in Utilities of $6,584, an increase in Gas/Oil of $22,367, an increase in Supplies of $3,169, an increase in Meetings With Meals of $200, an increase in Small Equipment Under $5,000 of $1,000, an increase in Pharmaceuticals of $8,000, and an increase in Paramedicine Program of $2,500.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$3,154,559	$3,661,563	$3,116,517	$3,706,748	$4,485,489
Expenditures	3,005,331	4,194,424	3,920,501	3,706,748	4,485,489
Other Sources and (Uses)	-	529,012	809,881	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$149,228	$(3,848)	$5,897	$ -	$ -

Performance Measures:

	SERVCE VALUE	FY21	FY22	FY23
Ems Incidents	Serving Citizens	8,146	9,507	10,101
Transported	Serving Citizens	4,877	4,796	5,138
Average Out of Chute	Enhancing Community (min)	2.05	1.9	1.91
Average Response Time	Enhancing Community (min)	15.28	14.84	14.87

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

Emergency Medical Services

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Intergovernmental / Grants	$ 176,787	$ 701,312	$ 56,591	$ 50,000	$ 7,000	
Taxes	793,304	838,681	917,858	1,311,748	1,975,989	
Net Ambulance Charges	2,184,468	2,115,961	2,124,280	2,345,000	2,500,000	
Other	-	5,610	17,787	-	2,500	
Total Revenues	**3,154,559**	**3,661,563**	**3,116,517**	**3,706,748**	**4,485,489**	**21%**
Expenditures						
Personel Services	2,478,217	2,676,638	3,199,685	3,051,396	3,640,014	
Contracted Services	275,742	333,798	390,879	358,752	467,923	
Supplies	251,373	232,255	329,937	296,600	377,552	
Capital Outlay	-	951,733	-	-	-	
Total Expenditures	**3,005,331**	**4,194,424**	**3,920,501**	**3,706,748**	**4,485,489**	**21%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	-	529,012	688,422	-	-	
Transfer In (Out) to Other Funds	-	-	121,459	-	-	
Fund Balance Forward	-	-	-	-	-	
Total Other Sources and (Uses)	**-**	**529,012**	**809,881**	**-**	**-**	**#DIV/0!**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 149,228**	**$ (3,848)**	**$ 5,897**	**$ -**	**$ -**	

This page intentionally left blank.

FY2024 Annual Budget
Special Revenue Funds - Emergency Medical Services - 209
Budgeted Expenditures

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 1,668,015	$ 1,772,124	$ 2,018,230	$ 2,005,975	$ 2,297,576	
Part Time Salaries	57,831	59,723	123,116	119,746	120,000	
Overtime	191,961	148,935	280,823	184,000	334,804	
Total Salaries	**1,917,808**	**1,980,783**	**2,422,168**	**2,309,721**	**2,752,380**	**19%**
Benefits						
Group Insurance	270,708	351,761	420,081	455,491	490,422	
Retirement Contribution	82,318	124,586	105,899	40,404	91,000	
Social Security (FICA)	142,086	144,572	178,793	173,601	210,557	
Workers' Compensation	57,431	66,104	63,901	61,785	86,065	
Vision Insurance	1,702	1,871	1,872	2,210	2,144	
Dental Insurance	6,165	6,961	6,970	8,184	7,446	
Total Benefits	**560,409**	**695,855**	**777,516**	**741,675**	**887,634**	**20%**
Total Personal Services	**2,478,217**	**2,676,638**	**3,199,685**	**3,051,396**	**3,640,014**	**19%**
Operating Expenditures						
Telephone	15,044	13,695	4,997	12,000	4,470	
Advertising	-	190	-	-	-	
Travel Expense	2,339	5,677	5,633	4,000	4,000	
Vehicle Parts/Repairs/Maint	43,605	76,053	83,101	75,400	75,400	
Postage	286	119	73	125	125	
Training/Conferences	17,362	8,605	32,796	25,000	25,000	
Dues	-	140	154	140	1,600	
Non Vehicle Parts/ Repair/Maint	3,160	12,784	11,927	11,000	19,850	
Contracted Services	174,916	187,042	224,389	203,967	301,964	
Internet	2,705	3,525	10,754	3,500	11,683	
Waste Disposal	312	541	453	420	441	
Certifications	16,013	18,428	16,602	23,200	23,390	
Bank Fees	224	274	766	300	5,000	
Uniforms	18,216	20,109	21,190	20,000	35,720	
EMS Medical Supplies	77,341	77,348	98,428	90,000	106,712	
Utilities	5,972	8,476	9,096	7,500	14,084	
Gas/Oil	79,979	81,350	132,471	125,000	147,367	
Tires/Tubes	17,639	10,723	13,669	15,000	15,000	
Supplies	7,418	9,279	10,454	11,500	14,669	
Meetings with Meals	95	-	200	300	500	
Small Equipment Under $5,000	29,713	2,559	21,757	10,000	11,000	
Pharmaceuticals	14,775	13,574	21,907	17,000	25,000	
Paramedicine Program	-	-	-	-	2,500	
Capital Expenditures	-	8,562	-	-	-	
Vehicles	-	7,000	-	-	-	
COVID19 Capital	-	951,733	-	-	-	
Total Operating Expenditures	**527,115**	**1,517,786**	**720,816**	**655,352**	**845,475**	**29%**
Total Expenditures	**$ 3,005,331**	**$ 4,194,424**	**$ 3,920,501**	**$ 3,706,748**	**$ 4,485,489**	**21%**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	39	39	40	41	41
Part Time	17	17	18	18	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.

FITNESS CENTER

The Fitness Center fund was created when Habersham County took over operation of Total Fitness from Habersham Medical Center in FY 2023. This fund is used to account for all revenues generated and all expenses incurred by the Fitness Center.

Goals #1: Increase memberships by 15%.

Goals #2: Develop two new non-athletic programs.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$ -	$ -	$ -	$ -	$68,180
Expenditures	-	-	-	-	68,180
Other Sources and (Uses)	-	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -	$ -

Performance Measures:

	FY21	FY22	FY23
Number of Memberships	-	-	498
Number of Written Partnership Agreements	-	-	7

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
			Fitness Center			
Revenues						
Charges for Services	$ -	$ -	$ -	$ -	$ 68,180	
Total Revenues	**-**	**-**	**-**	**-**	**68,180**	**#DIV/0!**
Expenditures						
Personal Services	-	-	-	-	53,334	
Contracted Services	-	-	-	-	10,000	
Supplies	-	-	-	-	4,846	
Total Expenditures	**-**	**-**	**-**	**-**	**68,180**	**#DIV/0!**
Other Sources and (Uses)						
Transfers In (Out) to General Fund	-	-	-	-	-	
Transfers In (Out) to Other Funds	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	
Insurance Proceeds	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	**#DIV/0!**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

This page intentionally left blank.

FY2024 Annual Budget
Special Revenue Funds - Fitness Center - 276
Budgeted Expenditures

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ -	$ -	$ 43,260	
Total Salaries	**-**	**-**	**-**	**-**	**43,260**	**#DIV/0!**
Benefits						
Group Insurance	-	-	-	-	9,739	
Social Security (FICA)	-	-	-	-	33	
Workers' Compensation	-	-	-	-	18	
Vision Insurance	-	-	-	-	65	
Dental Insurance	-	-	-	-	219	
Total Benefits	**-**	**-**	**-**	**-**	**10,074**	**#DIV/0!**
Total Personal Services	**-**	**-**	**-**	**-**	**53,334**	**#DIV/0!**
Operating Expenditures						
Conference & Training	-	-	-	-	300	
Dues	-	-	-	-	156	
Non Vehicle Parts/ Repairs/Maint	-	-	-	-	1,000	
Contracted Services	-	-	-	-	10,000	
Supplies	-	-	-	-	420	
Custodial Supplies	-	-	-	-	2,500	
Small Equipment Under $5,000	-	-	-	-	200	
Special Events	-	-	-	-	270	
Total Operating Expenditures	**-**	**-**	**-**	**-**	**14,846**	**#DIV/0!**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 68,180**	**#DIV/0!**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	-	-	-	-	1
Part Time	-	-	-	-	-

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.

ARPA

This fund is used to account for the funds received through the American Rescue Plan Act.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$ -	$ -	$4,469,455	$ -	$ -
Expenditures	-	-	72,597	65,510	199,409
Other Sources and (Uses)	-	-	(4,396,858)	65,510	199,409
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -	$ -

FY2024 Annual Budget
Special Revenue Funds
Budgeted Expenditures

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Countywide						
Small Equipment Under $5,000	$ -	$ -	$ 5,359	$ 2,000	$ -	
Total Countywide	-	-	5,359	2,000	-	**-100%**
Finance						
Salaries	-	-	-	-	61,317	
Benefits	-	-	-	-	17,205	
Travel Expense	-	-	-	-	2,000	
Contracted Services	-	-	-	-	500	
Total Finance	-	-	-	-	81,022	**#DIV/0!**
Superior Court						
Salaries	-	-	19,938	49,440	50,000	
Benefits	-	-	7,067	14,070	26,387	
Travel Expense	-	-	1,006	-	2,000	
Total Superior Court	-	-	28,012	63,510	78,387	**23%**
District Attorney						
Contracted Services	-	-	18,791	-	40,000	
Supplies	-	-	20,436	-	-	
Total District Attorney	-	-	39,226	-	40,000	**#DIV/0!**
Total ARPA	**$ -**	**$ -**	**$ 72,597**	**$ 65,510**	**$ 199,409**	**204%**

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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$ -	$367	$ -	$ -	$ -
Expenditures	12,000	-	-	-	-
Other Sources and (Uses)	613	(347)	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(11,387)	$20	$ -	$ -	$ -

FY2024 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Other Revenue	$ -	$ 367	$ -	$ -	$ -	
Total Revenues	**-**	**367**	**-**	**-**	**-**	**0%**
Expenditures						
Personal Services	-	-	-	-	-	
Contracted Services	-	-	-	-	-	
Supplies	-	-	-	-	-	
Pay to Others	12,000	-	-	-	-	
Total Expenditures	**12,000**	**-**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)						
Transfers Out General Fund	-	(347)	-	-	-	
Transfers In General Fund	613	-	-	-	-	
Total Other Sources and (Uses)	**613**	**(347)**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (11,387)**	**$ 20**	**$ -**	**$ -**	**$ -**	



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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$643,320	$15	$5,371	$ -	$ -
Expenditures	802,898	1,116,668	458,276	1,467,995	1,656,860
Other Sources and (Uses)	1,444,101	454,979	907,674	1,467,995	1,656,860
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$1,284,523	$(661,673)	$454,769	$ -	$ -

FY2024 Annual Budget
Capital Improvements Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Interest	$ 1,059	$ 15	$ -	$ -	$ -	
Other	642,261	-	5,371	-	-	
Total Revenues	**643,320**	**15**	**5,371**	**-**	**-**	**0%**
Expenditures						
Capital Outlay	802,898	1,116,668	458,276	1,467,995	1,656,860	
Total Expenditures	**802,898**	**1,116,668**	**458,276**	**1,467,995**	**1,656,860**	**13%**
Other Sources and (Uses)						
Transfers In - General Fund	801,840	454,979	907,674	1,467,995	1,656,860	
Proceeds from Contracts Payable	642,261	-	-	-	-	
Total Other Sources and (Uses)	**1,444,101**	**454,979**	**907,674**	**1,467,995**	**1,656,860**	**13%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 1,284,523**	**$ (661,673)**	**$ 454,769**	**$ -**	**$ -**	

FY2024 Annual Budget
Capital Improvements Fund
Budgeted Expenditures

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Countywide						
Capital Lease	$ 11,663	$ -	$ -	$ 80,723	$ -	
Total Countywide	11,663	-	-	80,723	-	**-100%**
County Manager						
Vehicles	30,978	-	58,990	-	-	
Total County Manager	30,978	-	58,990	-	-	**0%**
Human Resources						
Capital Expenditure	-	-	-	-	95,206	
Total Human Resources	-	-	-	-	95,206	**100%**
Tax Assessor						
Capital Expenditure	18,764	18,764	18,764	18,764	91,940	
Total Tax Assessor	18,764	18,764	18,764	18,764	91,940	**390%**
Facilities Management						
Capital Expenditure	300,833	82,400	64,523	375,400	392,775	
Vehicles	26,453	-	-	-	-	
Total Facilities Management	327,286	82,400	64,523	375,400	392,775	**5%**
Information Technology						
Equipment under $5,000	-	17,968	2,710	-	-	
Capital Expenditure	129,814	47,399	84,468	651,073	610,470	
Total Information Techonology	129,814	65,368	87,178	651,073	610,470	**-6%**
District Attorney						
Vehicles	-	-	24,400	-	-	
Total District Attorney	-	-	24,400	-	-	**0%**
Sheriff						
Equipment under $5,000	-	-	29,374	-	-	
Capital Expenditure	41,800	73,444	15,531	81,547	174,235	
Vehicles	155,968	124,864	-	-	-	
Total Sheriff	197,768	198,308	44,905	81,547	174,235	**114%**
Jail						
Equipment under $5,000	-	5,760	-	-	-	
Building Renovation	960	-	-	-	-	
Total Jail	960	5,760	-	-	-	**0%**

FY2024 Annual Budget
Capital Improvements Fund - continued
Budgeted Expenditures

Expenditures	Actual FY19	Actual FY20	Actual FY21	Original Budget FY22	Approved Budget FY23	% of Change
Animal Control						
Vehicle	-	-	-	46,000	-	
Total Animal Control	-	-	-	46,000	-	**-100%**
Coroner						
Vehicles	-	-	-	-	9,246	
Total Coroner	-	-	-	-	9,246	**100%**
Fire						
Equipment under $5,000	-	-	26,365	-	-	
Capital Expenditure	-	-	14,350	-	-	
Total E-911	-	-	40,715	-	-	**0%**
E-911						
Equipment under $5,000	-	4,716	-	-	-	
Capital Expenditure	28,597	-	-	-	-	
Total E-911	28,597	4,716	-	-	-	**0%**
Building Department						
Vehicles	-	25,393	-	-	40,000	
Total Building Department	-	25,393	-	-	40,000	**100%**
Recreation Department						
Equipment under $5,000	-	12,936	-	-	-	
Capital Expenditures	15,568	-	282	214,488	242,988	
Equipment/Machinery	16,280	649,782	95	-	-	
Debt Service	17,747	53,241	70,988	-	-	
Total Recreation Department	49,595	715,958	71,365	214,488	242,988	**13%**
Airport						
Vehicles	-	-	33,800	-	-	
Total Airport	-	-	33,800	-	-	**0%**
Senior Center						
Capital Expenditure	7,473	-	13,635	-	-	
Total Senior Center	7,473	-	13,635	-	-	**0%**
Total Capital Improvements	**$ 802,898**	**$ 1,116,668**	**$ 458,276**	**$ 1,467,995**	**$ 1,656,860**	**13%**

This page intentionally left blank.

Five Year Capital Improvements Plan

Fiscal Years 2024 – 2028

Habersham County, GA
Five-Year Capital Improvements Plan for Fiscal Years 2024-2028

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	FY23 Rollover	FY24	FY25	FY26	FY27	FY28	SPLOST VII	Grant	CIP	Other Fund	Pr Yr Fund Bal
122 Finance & 123 HR	$ 795,206	$ -	$ 95,206	$ 300,000	$ 400,000	$ -	$ -	$ -	$ -	$ 95,206	$ -	$ -
126 Tax Assessor	91,940	-	91,940	-	-	-	-	-	-	91,940	-	-
145 Elections	260,000	260,000	-	-	-	-	-			-		260,000
155 Facilities Management	2,057,827	574,700	392,775	436,100	231,500	248,200	174,552	-	235,300	392,775	-	339,400
160 Information Technology	2,226,543	616,073	610,470	405,000	415,000	65,000	115,000	-	-	610,470	-	616,073
266 District Attorney	24,500		-	24,500	-	-	-	-	-	-	-	-
340 Sheriff & 341 Jail	1,843,488	78,923	400,675	342,285	342,285	339,660	339,660	226,440	-	174,235	-	78,923
374 Animal Care and Control	2,036,000	46,000	1,250,000	620,000	60,000	-	60,000	1,250,000	-	-	-	46,000
382 Coroner	49,968	40,722	9,246	-	-	-	-			9,246		40,722
384 Fire Department	6,648,000	436,500	2,115,000	2,301,500	1,090,000	390,000	315,000	2,551,500	-	-	-	-
385 EMA & 390 E-911	7,390,142	125,000	3,430,142	2,635,000	1,200,000	-	-	3,460,529	-	-	59,613	-
395 Emergency Medical Services	1,881,500	81,500	290,000	515,000	240,000	515,000	240,000	371,500	-	-	-	-
475 Road Department - Public Roads	14,406,000	-	3,080,000	4,370,000	4,876,000	2,080,000	-	2,252,000	828,000	-	-	-
475 Road Depart - Vehicles & Equip	1,652,000	170,000	15,000	635,000	557,000	275,000	-	185,000	-	-	-	-
585 Senior Center	68,051	-	68,051	-	-	-	-	-	-	-	68,051	-
696 Recreation	3,655,939	122,000	242,988	2,849,988	298,988	70,988	70,988	-	-	242,988	-	122,000
697 Gymnastics	37,400	-	-	37,400	-	-	-	-	-	-	-	-
750 Extension Services	50,000	-	-	50,000	-	-	-	-	-	-	-	-
794 Planning & Development	40,000	40,000	-	-	-	-	-	-	-	40,000	-	-
754 Transit	27,300	5,700	-	-	10,800	10,800	-	-	-	-	5,700	-
480 Landfill	1,198,906	175,000	835,106	123,800	65,000	-	-	222,863	-	-	787,243	-
492 Airport	14,107,004	600,000	7,662,073	1,856,733	1,049,733	1,440,066	1,498,399	-	6,988,958	-	1,273,115	-
TOTAL	**$ 60,547,714**	**$ 3,372,118**	**$ 20,588,672**	**$ 17,502,306**	**$ 10,836,306**	**$ 5,434,714**	**$ 2,813,599**	**$ 10,519,832**	**$ 8,052,258**	**$ 1,656,860**	**$ 2,193,722**	**$ 1,503,118**

Finance & Human Resources

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	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP
New Finance & HR Software	$ 795,206	$ 95,206	$ 300,000	$ 400,000	$ -	$ -	$ -	$ 95,206
TOTAL	$ 795,206	$ 95,206	$ 300,000	$ 400,000	$ -	$ -	$ -	$ 95,206

Note: Over the past couple of years, Finance & HR have reached the limits of our current software. SmartFusion runs all of the county's Payroll, Accounts Payable, and Financial Reporting. It is outdated and getting support becomes more difficult every year. Other county softwares (both current and potential future) are unable to integrate, creating more manual processes.

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY24	FY25	FY26	FY27	FY28
Potential Licensing & Maintenance Costs	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

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	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP
Pictometry/Aerial Maps	$ 18,764	$ 18,764	$ -	$ -	$ -	$ -	$ -	$ 18,764
4 Wheel Drive Vehicle	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -		$ 40,000
Countwide Revaluation	$ 1,200,000	$ -	$ 1,200,000	$ -	$ -	$ -		$ -
Qpublic Mapping	$ 10,176	$ 10,176	$ -	$ -	$ -	$ -		$ 10,176
Pictometry/Change Detection	$ 23,000	$ 23,000	$ -	$ -	$ -	$ -		$ 23,000
TOTAL	$ 1,291,940	$ 91,940	$ -	$ -	$ -	$ -	$ -	$ 91,940

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY24	FY25	FY26	FY27	FY28
No Operating Cost Changes	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -

Elections

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

Department/Category	Financial Summary							Proposed Current Year Financing		
	5-Year Total	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST VII	CIP	Prior YR Fund Bal
		Rollover								$ -
Elections Office Remodel	$ 260,000	$ 260,000	$ -	$ -	$ -			$ -	$ -	260,000
										-
TOTAL	$ 260,000	$ 260,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 260,000

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY24	FY25	FY26	FY27	FY28
Elections Office Remodel		$ -	$ -		
TOTAL	$ -	$ -	$ -	$ -	$ -

Facilities Management

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

Department/Category	Financial Summary							Proposed Current Year Financing			
	5-Year Total	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Grant	Prior Year Fund Bal
		Rollover									
Replace Roof Aquatic Center Flat (4)	$ 180,000	$ -	$ 180,000	$ -	$ -	$ -	$ -	$ -	$ 180,000		$ -
Seal Coat, Crack Seal, Aquatic Center Parking Lots/Restripe	$ 72,575	-	72,575	-	-	-	-	-	72,575		-
Repaint interior DHS Building DFACS	$ 15,200	15,200	-	-	-	-	-	-	-		15,200
Generator for Administration Bldg	$ 265,300	265,300	-	-	-	-	-	-	-	235,300	30,000
Replace Flooring Library - Carpet Tile	$ 61,000	61,000	-	-	-	-	-	-	-		61,000
Ford F-150 4x4 Extended Cab Truck	$ 110,000	25,000	-	40,000	-	-	45,000.00	-	-		25,000
Replace Flooring Senior Center	$ 38,000	38,000	-	-	-	-	-	-	-		38,000
Replace Locker Room HVAC Aquatic Ctr	$ 21,000	21,000	-	-	-	-	-	-	-		21,000
Replace Roof Agriculture Building	$ 36,000		-	36,000	-	-	-	-	-		-
Replace Roof, Sofit & Gutters-AVITA	$ 96,000	96,000	-	-	-	-	-	-	-		96,000
Replace Roof Animal Control Office	$ 12,500	-		-	12,500	-	-	-	-		-
Upgrade to LED lighting Library	$ 48,400	-	24,200	-	-	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	-		-	-	-	-	-		53,200
Upgrade to LED lighting AVITA, Senior Center,	$ 72,552	-	-	-		-	72,552	-	-		-
Repaint Interior of Aquatic Center	$ 144,000	-	-	-	144,000	-	-				-
30X40 Metal Building for Facilities Shop	$ 35,000	-	-	-	-	35,000					-
Repaint Interior of Courthouse	$ 45,000	-	-	-	-	45,000					-
Replace Building Controls Courthouse	$ 80,000			80,000							-
Road Department Office Extension	$ 75,000	-	-	-	75,000	-	-				-
Replace Building Controls Aquatic Center	$ 30,000			30,000							-
Repaint Interior of Admin Building	$ -										-
Replace Fence Fairgrounds	$ 144,000					144,000					-
Replace Flooring Avita	$ 94,500			94,500							-
Install Metal Panels on Dewey Tench Pavillion	$ 11,000		11,000						11,000		-
Remodel Rodeo Building	$ 56,000		56,000						56,000		-
Replace Rodeo Arena Fence	$ 75,000			75,000					-		-
Remodel Cabin Fairgrounds	$ 25,000		25,000						25,000		-
New Metal Roof Pole Barn Fairgrounds	$ 7,000		7,000						7,000		-
Replace Courthouse Parking Lot Lights	$ 17,000		17,000						17,000		-
Replace Flooring Agriculture Building	$ 38,600			38,600							-
TOTAL	$ 2,057,827	$ 574,700	$ 392,775	$ 436,100	$ 231,500	$ 248,200	$ 174,552	$ -	$ 392,775	$ 235,300	$ 339,400

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

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
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	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Prior YR Fund Bal
		Rollover								
Network Upgrade/Redundancy	$ 230,000	$ 120,000	$ 50,000	$ 30,000	$ -	$ 30,000	$ -	$ -	$ 50,000	$ 120,000
FOIA & Public Records Request Software	$ 22,000	22,000	-	-	-	-	-	-	-	22,000
Data Storage Expansion	$ 240,000		80,000	-	80,000	-	80,000	-	80,000	-
E911 Server Replacement& Data Migration	$ 38,000	38,000	-	-	-	-	-	-	-	38,000
E911 Storage Replacement	$ 22,000	22,000	-	-	-	-	-	-	-	22,000
Computer Upgrades	$ 175,000		35,000	35,000	35,000	35,000	35,000	-	35,000	-
Aquatic Center Video Surveillance Upgrade	$ 20,000		20,000					-	20,000	-
Courthouse Video Survellance System	$ 70,000	50,000	20,000	-	-	-	-	-	20,000	50,000
Courthouse Access Control System	$ 117,000		117,000					-	117,000	-
Courthouse X-ray/Metal Detector Rplmt	$ 39,000		39,000					-	39,000	-
Courtroom Upgrades	$ 364,073	364,073	-					-	-	364,073
Vehicle - SUV	$ 40,000			40,000				-	-	-
Tyler New World Mobile Solution (SO & Fire & EMS) County-Wide Site Licensing	$ 849,470		249,470	300,000	300,000	-	-	-	249,470	-
TOTAL	$ 2,226,543	$ 616,073	$ 610,470	$ 405,000	$ 415,000	$ 65,000	$ 115,000	$ -	$ 610,470	$ 616,073

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
FOIA & Public Records Request Software	$ -	$ -	$ -	$ 1,500	$ -	$ -
Tyler New World Mobile Solution (SO & Fire & EMS) County-Wide Site Licensing	-	-	52,728	-	-	-
TOTAL	$ -	$ -	$ 52,728	$ 1,500	$ -	$ -

District Attorney

Project Management: District Attorney
Service Type: Judicial
Funding Source: Fund 350 - Capital Improvements

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP
Replace Vehicle	$ 24,500	$ -	$ 24,500	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 24,500	$ -	$ 24,500		$ -	$ -	$ -	$ -

Note:

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY24	FY25	FY26	FY27	FY28
Replace Vehicle - Reduces Maintenance Costs	$ -	$ (1,500)	$ (1,000)	$ -	$ -
	-	-			
TOTAL	$ -	$ (1,500)	$ (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	FY23 Rollover	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Prior Year Fund Bal
6 Patrol Vehicles (4 SPLOST, 2 CIP)	$ 1,317,000	$ -	$ 263,400	$ 263,400	$ 263,400	$ 263,400	$ 263,400	$ 175,600	$ 87,800	-
6 Equipment Packages for Patrol Vehicles	381,300	-	76,260	76,260	76,260	76,260	76,260	50,840	25,420	-
30 WiFi Routers for Patrol Vehicles -Installation	46,500	23,250	23,250	-	-	-	-	-	23,250	23,250
30 Panasonic Toughbook Stations	67,593	32,453	35,140	-	-	-	-	-	35,140	32,453
4 Watchguard 4RE Car Cameras	23,220	23,220	-	-	-	-	-	-	-	23,220
CELLEBRITE Cloud Extraction Program	7,875	-	2,625	2,625	2,625	-	-	-	2,625	-
TOTAL	$ 1,843,488	$ 78,923	$ 400,675	$ 342,285	$ 342,285	$ 339,660	$ 339,660	$ 226,440	$ 174,235	$ 78,923

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY27
5 Patrol Vehicles (reduces Maintenance Costs)	$ (5,000)	$ (5,000)	$ (3,500)	$ (2,000)	$ (2,000)	$ (2,000)
4 Car Cameras Watchguard 4RE	-	-	-			
Missing Person/High-Risk Search Drones (2)	-	-	-	-	-	-
Special Response Team Ballistic Shield	-	-	-	-	-	-
CELLEBRITE Cloud Extraction Program	500	500	500	500	500	500
Panasonic Toughbook Stations	-	-	750	750	750	750
Camera System and Server	-	-	-	-	-	-
TOTAL	$ (4,500)	$ (4,500)	$ (2,250)	$ (750)	$ (750)	$ (750)

Animal Control

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

Department/Category	Financial Summary							Proposed Current Year Financing			
	5-Year Total	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Other	Prior YR Fund Bal
		Rollover									
Replacement Truck F150 4x4	$ 226,000	$ 46,000	$ -	$ 60,000	$ 60,000	$ -	$ 60,000	$ -	$ -	$ -	$ 46,000
Slide In Units for Two Trucks	$ 60,000	-	-	60,000	-	-	-	-	-	-	-
New Animal Control Facility	1,750,000	-	1,250,000	500,000	-	-	-	1,250,000	-	-	-
TOTAL	$ 2,036,000	$ 46,000	$ 1,250,000	$ 620,000	$ 60,000	$ -	$ 60,000	$ 1,250,000	$ -	$ -	$ 46,000

Note:
Vehicle #7423 2007 F250 scheduled for replacement with a F150 in FY22.
Slide in unit for trucks- we've been unable to find trucks that match our vehicles - causing us to be unable to replace of vehicles

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
Replacement Truck F150 4x4 (Reduces Maintenance Costs)	$ (1,000)	$ (1,000)	$ (1,000)	$ -	$ -	$ -
	-	-	-			
TOTAL	$ (1,000)	$ (1,000)	$ (1,000)	$ -	$ -	$ -

Coroner

Project Management: Coroner
Service Type: Public Safety
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary							Proposed Current Year Financing		
	5-Year Total	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Prior YR Fund Bal
		Rollover ??								
Replacement Truck F250 4X4	$ 69,444	$ 34,722	$ -	$ 34,722	$ -	$ -	$ -	$ -	$ -	$ 34,722
Equipment	$ 16,000	6,000	-	$ 10,000					-	6,000
Mortuary Cooler	$ 9,246		9,246						9,246	-
TOTAL	$ 94,690	$ 40,722	$ 9,246	$ 44,722	$ -	$ -	$ -	$ -	$ 9,246	$ 40,722

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
Replacement Truck F150 4x4 (Reduces Maintenance Costs)	$ (1,000)	$ (1,000)	$ (1,000)	$ -	$ -	$ -
	-	-	-			
TOTAL	$ (1,000)	$ (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	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Prior YR Fund Bal
		Rollover								
General & Personal Protection Equipment Replacement	$ 200,000	$ -	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -	$ -
Administrative Vehicles F250	200,000	-	-	50,000	75,000	75,000	-	-	-	-
Fire Protective/Turn Out Gear Washer/Extractors and Dryers	53,000	26,500	-	26,500	-	-	-	26,500	-	-
Refurbish Fire Engine (E1 Pumper)	-	-	-	-	-	-	-	-	-	-
Station 13 Update Repairs Phase 2	140,000	70,000	-	70,000	-	-	-	70,000	-	-
Station 14 Update Repairs Phase 2	140,000	70,000	-	70,000	-	-	-	70,000	-	-
Station 16 Update Repairs Phase 1	140,000	70,000	-	70,000	-	-	-	70,000	-	-
Station 12 Addition	400,000	200,000		200,000				200,000	-	
Pumper	1,375,000	-	275,000	275,000	275,000	275,000	275,000	275,000	-	-
Tanker	-	-	-	-	-	-	-	-	-	-
Headquaters Station	4,000,000		1,800,000	1,500,000	700,000			1,800,000		
TOTAL	$ 6,648,000	$ 436,500	$ 2,115,000	$ 2,301,500	$ 1,090,000	$ 390,000	$ 315,000	$ 2,551,500	$ -	$ -

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
No Additional Operating Costs on Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Hwy 365 Headquaters Station (Staffing & Utilities)	-	120,000	150,000	150,000	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	$ -	$ 120,000	$ 150,000	$ 150,000	$ -	$ -

Emergency Communications (E-911)

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

Department/Category	Financial Summary							Proposed Current Year Financing		
	5-Year Total	FY23	FY24	FY25	FY26	FY27	FY28	CIP	E911	SPLOST
		Rollover								
Telephone System Replacement	$ 19,613	$ -	$ 19,613	$ -	$ -	$ -	$ -	$ -	$ 19,613	
Dispatch Consoles	90,000	90,000	-	-	-	-	-	-	-	90,000
Flooring	70,000	35,000	-	35,000	-	-	-	-	-	
Radio System (7-year lease purchase $7.4 million)	7,170,529		3,370,529	2,600,000	1,200,000	-	-	-	-	3,370,529
Replace Vehicle	40,000	-	40,000	-	-	-	-	-	40,000	-
TOTAL	$ 7,390,142	$ 125,000	$ 3,430,142	$ 2,635,000	$ 1,200,000	$ -	$ -	$ -	$ 59,613	$ 3,460,529

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

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
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	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	EMS
		Rollover							
Replace Ambulance	$ 550,000	$ -	$ -	$ 275,000	$ -	$ 275,000	$ -	$ -	$ -
Remount ambulance	1,120,000	70,000	210,000	210,000	210,000	210,000	210,000	280,000	-
General & Personal Protection Equipment Replacement	150,000	-	30,000	30,000	30,000	30,000	30,000	30,000	-
LUCUS Automated CPR Device	-	-	-	-	-	-	-	-	-
F250 Captain Vehicle	50,000	-	50,000	-	-	-	-	50,000	-
Computer/Tablets for Med Units	11,500	11,500	-	-	-	-	-	11,500	-
TOTAL	$ 1,881,500	$ 81,500	$ 290,000	$ 515,000	$ 240,000	$ 515,000	$ 240,000	$ 371,500	$ -

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
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	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST VII	Grant
		Rollover							
Asphalt Resurfacing	$ 7,500,000	$ -	$ 1,800,000	$ 1,900,000	$ 1,900,000	$ 1,900,000	$ -	$ 972,000	$ 828,000
Pavement Preservation	320,000	-	80,000	80,000	80,000	80,000	-	80,000	-
Bridge Maintenance	400,000	-	100,000	100,000	100,000	100,000	-	100,000	-
Level Grove & Old Athens Intersection Improvement (Feasability Study & PE)	10,000	-	-	-	10,000	-	-	-	-
Stonebank Rd.	300,000		300,000	-	-	-	-	300,000	-
Gravel to Pavement Projects	500,000		500,000	-	-	-	-	500,000	-
Iron Ore Rd Extension (PE & P/W Acquisition)	140,000	-	-	140,000	-	-	-	-	
Iron Ore Rd Extension (Construction)	450,000	-	-	450,000	-	-	-	-	
Tugalo Shortcut Rd. (PE & R/W)	200,000	-	-	200,000	-	-	-	-	
Tugalo Shortcut Rd. (Construction)	700,000	-	-	350,000	350,000	-	-	-	-
Charlie Davis Rd	300,000	-	300,000	-	-	-	-	300,000	
								-	
Bridge Updates & Replacements	-	-	-	-	-	-	-	-	-
Garrison Drive Bridge (R/W & Permitting)	50,000	-	-	50,000	-	-	-	-	-
Hub Tatum Bridge (R/W & Permitting)	50,000	-	-	50,000	-	-	-	-	
W. Glade Creek Bridge (R/W & Permitting)	60,000	-	-	60,000	-	-	-	-	-
W. Glade Creek Bridge and Paving	930,000	-	-	930,000	-	-	-	-	-
Wall Bridge Replacement (R/W & Permitting)	60,000	-	-	60,000	-	-	-	-	-
Wall Bridge Replacement (Construction)	2,376,000	-	-	-	2,376,000	-	-	-	-
Crane Mill Bridge (R/W & Permitting)	60,000		-	-	60,000	-	-	-	-
	-								
TOTAL	$ 14,406,000	$ -	$ 3,080,000	$ 4,370,000	$ 4,876,000	$ 2,080,000	$ -	$ 2,252,000	$ 828,000

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
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	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP
		Rollover							
Mowing Tractor M5111 (6415,16)	100,000	-	-	50,000	-	50,000	-	-	-
3/4 Ton Crew Cab 4x4 (6222,31,29)	130,000	-	-	65,000	65,000	-	-	-	-
12' Bat Wing Landpride RCG 3712 (X2)	16,000	-	-	-	16,000	-	-	-	-
E22XT Rock Salt Spreader	15,000	-	-	-	15,000	-	-	-	-
Skid Steer Trailer (20K Lb.)	9,000	9,000	-	-	-	-	-	9,000	-
Skid Steer 299C w/ bush hog or Kubota SVL 95 (Repalce 6604)	80,000	-	-	80,000	-	-	-	-	-
Spreader Truck (Move 6300 to LF)	161,000	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	136,000	-	-	-	136,000	-	-	-	-
Backhoe	100,000	-	-	-	100,000	-	-	-	-
Striping Machine	15,000		15,000					15,000	
Mini Excavator	-		-	-	-	-		-	
Road Department Building Addition	-	-	-	-	-	-	-	-	-
TOTAL	$ 1,652,000	$ 170,000	$ 15,000	$ 635,000	$ 557,000	$ 275,000	$ -	$ 185,000	$ -

	FY23	FY24	FY25	FY26	FY27	FY28
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	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Sr Ctr
13-14 Passenger Bus with Lift	$ 43,000	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,000
8x10 Walk-In Freezer	22,000	22,000	-	-	-	-	-	-	22,000
8x10 Utility Building	3,051	3,051	-	-	-	-			3,051
TOTAL	$ 68,051	$ 68,051	$ -	$ -	$ -	$ -	$ -	$ -	$ 68,051

Note:

(1) -Request bus to complete our fleet requirement. We never repaired our original bus, plus we had $15,00 left over from the bus purchase in 2022 and we raised close to $8,000 to put towards the bus cost. We should be at $23,000, thus I am requestiong 20k more for FY 2024 to ensure we meet client needs.

(2) -Requesting funds in the amount of $22,000 to purchase a walk-in freezer used to store our frozen meals and food pantry goods. Currently have three small freezers, one has gone out and my other two are getting old. We need one unit that can hold 400 boxes of frozen food, thus the walkin freezer will be our best option, it will be outdoors, freeing up much needed real estate in our back room.

(3) -Requesting funds of $3,051 to purchase a 10x12 utility building to store tables, chairs, etc. We are running out of storage room in both buildings.

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY24	FY25	FY26	FY27	FY28
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	FY23 Rollover	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Prior Year Fund Bal
PoolPak Replacement (15-year finance/2035 $600,000 at 3.5%)	$ 354,939	$ -	$ 70,988	$ 70,988	$ 70,988	$ 70,988	$ 70,988	$ -	$ 70,988	$ -
Aquatic Center -Rec Complex Playground	120,000	-	-	120,000	-	-	-	-	-	-
Replace Playground at Diamond Memorial	120,000	-	-	120,000	-	-	-	-	-	-
Soccer Field #1 Turf Conv. to Artificial	750,000	-	-	750,000	-	-	-	-	-	-
Soccer Field #2 Turf Conv. to Artificial	750,000	-	-	750,000	-	-	-	-	-	-
Upper Soccer Field Light Replacement-LED	225,000	-	-	225,000	-	-	-	-	-	-
Lower Soccer Field Light Replacement-LED	225,000	-	-	225,000	-	-	-	-	-	-
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	-	-	-	-	-	-
Total Fitness HVAC Replacement	10,000	10,000	-	-	-	-	-	-	-	10,000
Main Office HVAC Replacement	10,000	10,000	-	-	-	-	-	-	-	10,000
Concessions HVAC Replacement	10,000	10,000	-	-	-	-	-	-	-	10,000
Cross County/Leisure Trail (Grant Match)	50,000	-	-	50,000	-	-	-	-	-	-
~~A and B Activity Room Flooring~~ (UGA Master Plan)	14,000	14,000	-	-	-	-	-	-	-	14,000
Replace Gym Bleachers	30,000		30,000	-	-	-	-	-	30,000	-
Vehicle	35,000	-	35,000	-	-	-	-	-	35,000	-
~~Lower Soccer Stairway~~ (Field Reconditioning)	16,000	-	16,000	-	-	-	-	-	16,000	-
Aquatic Center Carpet Replacement	60,000	60,000	-	-	-	-	-	-	-	60,000
Basketball Gym LED Scoreboards	18,000	18,000	-	-	-	-	-	-	-	18,000
Diamond Memorial LED Scoreboards	28,000	-	28,000	-	-	-	-	-	28,000	-
Aquatic Ballfield LED Scoreboards	23,000	-	23,000	-	-	-	-	-	23,000	-
Equipment Shed	16,000	-	-	8,000	8,000	-	-	-	-	-
Utility Tractor	25,000	-	-	25,000	-	-	-	-	-	-
Uneven Bars	6,000	-	-	6,000	-	-	-	-	-	-
Basketball Court 1 Resurface	110,000	-	-	-	110,000	-	-	-	-	-
Basketball Court 2 Resurface	110,000	-	-	-	110,000	-	-	-	-	-
Replace Sign at Fairgrounds	40,000	-	40,000	-	-	-	-		40,000	-
TOTAL	$ 3,778,398	$ 122,000	$ 242,988	$ 2,849,988	$ 298,988	$ 70,988	$ 70,988	$ -	$ 242,988	$ 122,000

Converting to LED Lighting	Converts current induction fixtures to a less maintenance and much longer lifetime. Reducess energy and cost of maintenance.
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!

	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -

Gymnastics

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

Department/Category	Financial Summary							Proposed Current Year Financing		
	5-Year Total	FY23 Rollover	FY24	FY25	FY26	FY27	FY27	SPLOST	CIP	Prior Yr Fund Bal
Competition Tumbling Routine Spring Floor System	15,000	-	-	15,000	-	-	-	-	-	-
Competition Tumbling Routine Carpet Bonded Foam Covering for Floor	13,500			13,500					-	-
Gymnastics Flooring - Carpet Bonded Foam Covering	8,900			8,900					-	-
TOTAL	$ 37,400	$ -	$ -	$ 37,400	$ -	$ -	$ -	$ -	$ -	$ -

	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
	-	-	-	-	-	-
	-	-	-	-	-	-
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	FY24	FY25	FY26	FY27	FY28	SPLOST	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)				
	FY24	FY25	FY26	FY27	FY28
No Additional Operating Costs Estimated	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

Planning & Development

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

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY24	FY25	FY26	FY27	FY28	SPLOST VII	CIP
Single Cab 4X4 Truck for Code Enforcement	$ 40,000	$ 40,000	$ -	$ -	$ -		$ -	$ 40,000
TOTAL	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ 40,000

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY24	FY25	FY26	FY27	FY28
Parts/Maintenance	$ 500	$ 500	$ 500	$ 800	$ 1,000
Gas/Oil	1,800	1,980	2,180	2,400	2,640
Tires/Tubes					
TOTAL	$ 2,300	$ 2,480	$ 2,680	$ 3,200	$ 3,640

Transit

Project Mana Five-Year Ca **Transit Director**
Service Type: **General Government**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category	Financial Summary							Proposed Current Year Financing		
	5-Year Total	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	CIP	Transit
		Rollover								
Replace Transit Van	$ 10,800	$ -	$ -	$ -	$ 10,800	$ -	$ -	$ -	$ -	$ -
Replace Transit Van	16,500	5,700	-	-	-	10,800	-	-	-	5,700
TOTAL	$ 27,300	$ 5,700	$ -	$ -	$ 10,800	$ 10,800	$ -	$ -	$ -	$ 5,700

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
No Additional Operating Costs (Grant Match)	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -

Landfill

Project Mana Five-Year Ca County Engineer, Public Works Director
Service Type: **Landfill**
Funding Source: **Fund 540 - Landfill Enterprise Fund / SPLOST**

Department/Category	Financial Summary							Proposed Current Year Financing		
	5-Year Total	FY23	FY24	FY25	FY26	FY27	FY28	SPLOST	Landfill	Prior YR Fund Bal
		Rollover								
Lease Purchase D6TXL Dozer	$ 222,863	$ -	$ 222,863	$ -	$ -	$ -	$ -	$ 222,863	$ -	$ -
Clarkesville Recycle (Replacement Site)	298,800	175,000		123,800	-	-	-	-	175,000	-
Treatment Plant Membranes	32,000	-	32,000	-	-	-	-	-	32,000	-
Caterpillar Compact Track Loader	160,500	-	160,500	-	-	-	-		160,500	-
Replacement Building	12,000	-	12,000	-	-	-	-	-	12,000	-
Water Truck 2024 Freightliner w/ SS tank	170,000		170,000						170,000	
Wheel Loader	237,743		237,743						237,743	
New 24' Plastics Trailer	15,000	-	-	-	15,000	-	-	-	-	-
New Scales	50,000	-	-	-	50,000	-	-	-	-	-
TOTAL	$ 1,198,906	$ 175,000	$ 835,106	$ 123,800	$ 65,000	$ -	$ -	$ 222,863	$ 787,243	$ -

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)					
	FY23	FY24	FY25	FY26	FY27	FY28
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

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total	FY23	FY24	FY25	FY26	FY27	FY28	Airport	Grant
		Rollover							
ROFA Grading Improvements	$ 1,252,825	$ 300,000	$ 952,825	$ -	$ -	$ -	$ -	$ 95,332	$ 1,157,493
Terminal Apron Expansion	1,498,830	300,000	1,198,830	-	-	-	-	135,458	1,363,372
Hangar Site Preperation	1,058,910	-	211,782	211,782	211,782	211,782	211,782	211,782	-
Hangar Building Construction	2,473,090	-	494,618	494,618	494,618	494,618	494,618	494,618	-
Runway Overlay	4,450,685	-	4,450,685	-	-	-	-	298,758	4,151,927
Land Acquisition - Phase 1	1,000,000	-	200,000	200,000	200,000	200,000	200,000	20,000	180,000
Obstruction Removal - Phase 1	716,665	-	143,333	143,333	143,333	143,333	143,333	7,167	136,166
FY24 - FY26 DBE Plan Update	10,000	-	10,000	-	-	-	-	10,000	-
Airfield Lighting	807,000	-	-	807,000	-	-	-	-	-
Security & Wildlife Fence	420,666	-	-	-	-	210,333	210,333	-	-
AWOS Replacement	180,000	-	-	-	-	180,000		-	-
Airport Layout Plan	238,333	-	-	-	-	-	238,333	-	-
TOTAL	$ 14,107,004	$ 600,000	$ 7,662,073	$ 1,856,733	$ 1,049,733	$ 1,440,066	$ 1,498,399	$ 1,273,115	$ 6,988,958

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY23	FY24	FY25	FY26	FY27	FY28
No Additional Operational Costs for projects	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -

This page intentionally left blank.

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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$9,655,234	$8,005,214	$139,835	$ -	$ -
Expenditures	11,005,742	7,875,914	427,412	-	-
Other Sources and (Uses)	-	171,489	2,103	-	-
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$(1,350,508)	$ 300,788	$(285,474)	$ -	$ -

FY2024 Annual Budget
SPLOST VI
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Interest	$ 16,453	$ 369	$ -	$ -	$ -	
Reimbursement DOT	2,034,373	1,805,571	139,835	-	-	
SPLOST Revenue	6,823,382	6,199,274	-	-	-	
State Road Grant	781,026	-	-	-	-	
Debt Service						
Total Revenues	**9,655,234**	**8,005,214**	**139,835**	**-**	**-**	**0%**
Expenditures						
Capital Outlay	11,005,742	7,875,914	427,412	-	-	
Total Expenditures	**11,005,742**	**7,875,914**	**427,412**	**-**	**-**	**0%**
Other Sources and (Uses)						
Transfers In	-	171,489	2,103	-	-	
Reserve for Fund Balance						
Appropriated Fund Balance						
Total Other Sources and (Uses)	**-**	**171,489**	**2,103**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (1,350,508)**	**$ 300,788**	**$ (285,474)**	**$ -**	**$ -**	**0%**

This page intentionally left blank.

FY2024 Annual Budget
SPLOST VI
Budgeted Expenditures

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Countywide						
Municipal Allocations	$ 2,202,950	$ 1,751,280	$ -	$ -	$ -	
Debt Service	1,364,676	1,203,990	-	-	-	
Other	167	162	-	-	-	
Fund Balance Forward	-	-	-	-	-	
Total Countywide	3,567,794	2,955,432	-	-	-	**0%**
Sheriff						
Vehicles	119,745	133,906	-	-	-	
Total Sheriff	119,745	133,906	-	-	-	**0%**
Fire						
Vehicles	-	34,592	-	-	-	
Fire Equipment	178,637	57,469	-	-	-	
Fire Engine Reburbish	113,345	-	-	-	-	
Genl & Personal Protective Equip	16,895	17,149	40,000	-	-	
Total Fire	308,877	109,211	40,000	-	-	**0%**
EMS						
Defib Equipment	42,656	12,030	-	-	-	
Ambulance Remount	215	132,659	131,486	-	-	
Genl & Personal Protective Equip	-	7,558	5,545	-	-	
Total Building Department	42,871	152,247	137,031	-	-	**0%**
Road Department						
Road Maintenance	1,866,357	2,987,496	125,636	-	-	
Bridge Maintenance	3,996	377,315	3,000	-	-	
Equipment & Vehicles	104,493	116,353	-	-	-	
Total Roads & Bridges	1,974,847	3,481,164	128,636	-	-	**0%**
Landfill						
Landfill Cell 5	3,449,245	33,705	-	-	-	
Total Landfill	3,449,245	33,705	-	-	-	**0%**
Airport						
Capital Experndditures	1,540,168	1,010,251	121,745	-	-	
Total Airport	1,540,168	1,010,251	121,745	-	-	**0%**
Industrial Development						
Industrial Park Improvements	2,196	-	-			
Total Industrial Development	2,196	-	-	-	-	**0%**
Total Capital Improvements	**$ 11,005,742**	**$ 7,875,914**	**$ 427,412**	**$ -**	**$ -**	**$ -**

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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	-	$15,107,236	$10,482,979	$9,484,926	$10,645,000
Expenditures	-	-	11,257,438	17,294,673	17,261,432
Other Sources and (Uses)	-	-	-	7,809,747	6,616,432
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	-	$15,107,236	$(774,460)	-	$ -

FY2024 Annual Budget
SPLOST VII
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Interest	$ -	$ 5,642	$ 54,684	$ 3,900	$ 300,000	
SPLOST Revenue	-	2,096,705	8,950,278	8,700,000	9,600,000	
Grants	-	740,720	1,478,017	781,026	745,000	
Debt Service	-	12,264,169	-	-	-	
Total Revenues	**-**	**15,107,236**	**10,482,979**	**9,484,926**	**10,645,000**	**12%**
Expenditures						
Capital Outlay	-	-	11,257,438	17,294,673	17,261,432	
Total Expenditures	**-**	**-**	**11,257,438**	**17,294,673**	**17,261,432**	**0%**
Other Sources and (Uses)						
Transfers Out	-	-	-	-	-	
Reserve for Fund Balance	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	7,809,747	6,616,432	
Total Other Sources and (Uses)	**-**	**-**	**-**	**7,809,747**	**6,616,432**	**-15%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ 15,107,236**	**$ (774,460)**	**$ -**	**$ -**	**#DIV/0!**

This page intentionally left blank.

FY2024 Annual Budget
SPLOST VII
Budgeted Expenditures

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Countywide						
Municipal Allocations	$ -	$ 576,298	$ 2,487,189	$ 2,205,000	$ 2,664,000	
Debt Service	-	312,501	1,250,004	1,250,000	1,250,000	
Other	-	872	2,641	-	-	
Bond Issuance	-	262,277	2,082,847	2,086,200	2,082,600	
Fund Balance Forward	-	-	-	-	-	
Total Countywide	-	1,151,949	5,822,681	5,541,200	5,996,600	**8%**
Sheriff						
Vehicles	-	-	101,498	305,484	226,440	
Total Sheriff	-	-	101,498	305,484	226,440	**-26%**
Animal Control						
Animal Control Headquarters	-	-	4,560	500,000	1,250,000	
Total Animal Control	-	-	4,560	500,000	1,250,000	**150%**
Fire						
Vehicles	-	-	838,174	1,286,500	751,500	
Fire/EMS/E911 Station	-	254,771	9,625	2,000,000	1,800,000	
Genl & Personal Protective Equip	-	-	47,115	-	-	
Total Fire	-	254,771	894,913	3,286,500	2,551,500	**-22%**
E-911						
Capital Expenditures	-	13,192	1,004,926	4,125,000	3,460,529	
Total E-911	-	13,192	1,004,926	4,125,000	3,460,529	**-16%**
EMS						
Capital Expenditures	-	-	431,705	100,246	41,500	
Vehicles	-	-	11,000	252,500	330,000	
Defib Equipment	-	-	12,030	12,078	-	
Genl & Personal Protective Equip	-	-	15,544	-	-	
Total Building Department	-	-	470,279	364,824	371,500	**2%**
Road Department						
Road Maintenance	-	-	2,120,371	2,365,529	2,897,000	
Bridge Maintenance	-	-	2,102	100,000	100,000	
Equipment & Vehicles	-	-	335,198	622,000	185,000	
Total Roads & Bridges	-	-	2,457,672	3,087,529	3,182,000	**3%**
Landfill						
Capital Expenditures	-	-	500,910	84,136	222,863	
Total Landfill	-	-	500,910	84,136	222,863	**165%**
Total Capital Improvements	**$ -**	**$ 1,419,911**	**$ 11,257,438**	**$ 17,294,673**	**$ 17,261,432**	**0%**



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 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$12,455,181	$1,503,519	$1,571,436	$1,537,822	$1,773,066
Expenditures	13,592,183	2,328,635	2,329,356	2,272,966	2,273,066
Other Sources and (Uses)	12,069,221	1,216,491	541,670	735,144	500,000
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	$10,932,220	$391,375	$(216,250)	$ -	$ -

FY2024 Annual Budget
Hospital Debt Service Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Taxes	$ 12,455,181	$ 1,503,519	$ 1,571,436	$ 1,537,822	$ 1,773,066	
Total Revenues	**12,455,181**	**1,503,519**	**1,571,436**	**1,537,822**	**1,773,066**	**15%**
Expenditures						
Fees	7,810	5,413	5,113	6,500	6,600	
Interest	1,402,837	1,323,222	1,279,244	1,221,466	1,221,466	
Principal	1,187,812	1,000,000	1,045,000	1,045,000	1,045,000	
Cost of Issuance / Debt Service	10,993,724	-	-	-	-	
Total Expenditures	**13,592,183**	**2,328,635**	**2,329,356**	**2,272,966**	**2,273,066**	**0%**
Other Sources and (Uses)						
Proceeds from Contracts Payable	11,004,545	-	-	-	-	
Transfer In (Out) SPLOST	1,364,676	1,516,491	1,041,670	1,250,000	1,250,000	
Transfer in (Out) General Fund	(300,000)	(300,000)	(500,000)	(500,000)	(750,000)	
Reserve for Fund Balance	-	-	-	(14,856)	-	
Total Other Sources and (Uses)	**12,069,221**	**1,216,491**	**541,670**	**735,144**	**500,000**	**-32%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 10,932,220**	**$ 391,375**	**$ (216,250)**	**$ -**	**$ -**	**0%**



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: Develop a formal plan to enhance the county's recycling opportunities. This will identify necessary site renovations, new equipment, and potential funding sources.

Goals #2: Investigate and execute opportunities to extend the life of the landfill. This could be achieved through property acquisition, metal mining, re-grinding & compacting, etc.

Budget Highlights:

Approved for four full time Equipment Operators and reclassification of one part time to full time Recycling Coordinator. FY2024 budget reflects an increase in Telephone of $200, an increase in Equipment Rental of $10,000, an increase in Postage of $30, an increase in Training/Conferences of $500, an increase in Non-Vehicle Parts/Repairs/Maintenance of $9,500, a decrease in Contracted Services of $55,000, an increase in Internet of $170, a decrease in Engineering Fees of $40,000, a decrease in Leachate Treatment of $410,000, a decrease in Bank Fees of $4,000, an increase in Materials of $11,000, a decrease in Utilities of $3,000, an increase in Gas/Oil of $41,766, and a decrease in Mandated State Payments $1,000.

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenues	$1,798,093	$1,991,251	$1,843,433	$1,963,000	$2,567,000
Expenses	1,793,877	2,141,089	2,595,915	2,325,895	2,242,055
Other Sources and (Uses)	3,360,068	(125,576)	506,155	362,895	(324,945)
Change in Net Position	$3,364,284	$(275,413)	$(246,327)	$ -	$ -

Performance Measures:

	FY21	FY22	FY23
Tons Sold	38,405	40,534	43,795
Operating Cost per Ton	$60.21	$52.38	$19.65
Operating Profit per Ton	$(7.17)	$(1.60)	$27.86
Safety Related Incidents per Year	0	0	1

FY2024 Annual Budget
Enterprise Fund - Landfill
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Intergovernmental	$ 363	$ 140,267	$ -	$ 20,000	$ -	
Charges For Sales and Services	1,766,769	1,818,297	2,080,356	1,922,000	2,542,000	
Interest	30,931	31,685	(236,923)	21,000	25,000	
Miscellaneous	30	1,003	-	-	-	
Total Revenues	**1,798,093**	**1,991,251**	**1,843,433**	**1,963,000**	**2,567,000**	**31%**
Expenses						
Cost Of Sales And Services	812,814	1,117,214	1,388,331	1,210,134	770,300	
Personal Services	464,540	496,715	579,974	625,761	981,755	
Depreciation	490,859	492,296	603,975	490,000	490,000	
Debt Service	25,664	34,864	23,635	-	-	
Total Expenses	**1,793,877**	**2,141,089**	**2,595,915**	**2,325,895**	**2,242,055**	**-4%**
Other Sources and (Uses)						
Proceeds from Sale of Assets	(89,177)	12,207	-	-	-	
Transfer in SPLOST	3,449,245	33,705	47,462	-	-	
Tranfer in Other Funds	-	-	458,693	-	-	
Transfer to SPLOST	-	(171,489)	-	-	-	
Fund Balance Forward	-	-	-	-	(539,466)	
Appropriated Fund Balance	-	-	-	362,895	214,521	
Total Other Sources and (Uses)	**3,360,068**	**(125,576)**	**506,155**	**362,895**	**(324,945)**	**-190%**
Change in Net Position	**$ 3,364,284**	**$ (275,413)**	**$ (246,327)**	**$ -**	**$ -**	**#DIV/0!**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	8	9	10	11	16
Part Time	3	3	3	2	2

This page intentionally left blank.

FY2024 Annual Budget
Enterprise Fund - Landfill - 540
Budgeted Expenditures

Expenses	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 271,064	$ 284,515	$ 325,774	$ 396,935	$ 645,309	
Part Time Salaries	36,759	33,795	62,197	12,844	30,000	
Overtime	25,021	25,903	22,155	30,000	30,000	
Total Salaries	**332,844**	**344,213**	**410,126**	**439,779**	**705,309**	**60%**
Benefits						
Group Insurance	70,472	90,888	106,610	117,886	176,334	
Retirement Contribution	19,764	16,006	14,379	12,953	17,700	
Social Security (FICA)	24,064	24,406	29,425	33,643	53,956	
Workers' Compensation	15,497	19,022	17,302	18,746	24,485	
Vision Insurance	413	474	487	650	845	
Dental Insurance	1,486	1,707	1,646	2,104	3,126	
Total Benefits	**131,695**	**152,503**	**169,849**	**185,982**	**276,446**	**49%**
Total Personal Services	**464,540**	**496,715**	**579,974**	**625,761**	**981,755**	**57%**
Operating Expenses						
Telephone	828	1,193	1,303	1,300	1,500	
Advertising	1,037	95	-	-	-	
Travel Expense	63	-	-	2,000	2,000	
Parts/Repair/Maint	-	608	-	-	-	
Equipment Rental	-	-	-	-	10,000	
Vehicle Parts/Repair/Maint	61,282	42,170	54,954	60,000	60,000	
Postage	254	261	285	350	380	
Conference & Training	82	1,818	1,214	5,000	5,500	
Dues	546	669	669	700	700	
Non Vehicle Parts/Repair/Maint	7,685	5,608	36,271	5,500	15,000	
Contracted Services	13,458	11,471	44,705	105,000	50,000	
Internet	705	659	719	550	720	
Engineering Fees	111,675	103,168	82,606	115,000	75,000	
Mandated Testing	25,166	41,265	26,641	45,000	45,000	
Leachate Treatment	120,794	520,500	565,188	500,000	90,000	
Bank Fees	6,834	10,863	24,367	24,000	20,000	
Uniforms	4,872	5,559	2,943	5,500	5,500	
Materials	55,882	21,640	6,627	14,000	25,000	
Utilities	21,439	23,149	23,866	21,000	18,000	
Gas/Oil	40,931	32,942	68,582	58,234	100,000	
Tires/Tubes	10,094	7,939	8,899	9,000	9,000	
Supplies	2,315	2,859	3,207	2,000	2,000	
Small Equipment Under $5,000	9,061	4,659	6,178	5,000	5,000	
Mandated State Payments	-	53,773	28,267	31,000	30,000	
Post Closure Cost	317,812	224,344	400,839	200,000	200,000	
Depreciation & Amortization	490,859	492,296	603,975	490,000	490,000	
Total Operating Expenses	**1,303,673**	**1,609,509**	**1,992,306**	**1,700,134**	**1,260,300**	**-26%**
Debt Service						
Capital Lease	25,664	34,864	23,635	-	-	
Total Debt Service	**25,664**	**34,864**	**23,635**	**-**	**-**	**#DIV/0!**
Other Sources and (Uses)						
Transfer to SPLOST	-	-	-	-	-	
Fund Balance Forward	-	-	-	-	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	**#DIV/0!**
Total Expenses	**$ 1,793,877**	**$ 2,141,089**	**$ 2,595,915**	**$ 2,325,895**	**$ 2,242,055**	**-4%**

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: Update Transit Fees and Purchase of Service contract.

Goals #2: Provide staff training to ensure safe and effective transit services.

Budget Highlights:

FY2024 budget reflects a decrease in Telephone of $1,184, a decrease in Travel Expense of $300, an increase in Vehicle Parts/Repair/Maintenance of $500, an increase in Postage of $25, a decrease in Training/Conferences of $300, an increase in Internet of $1,370, an increase in Alcohol & Drug Testing of $200, a decrease in Uniforms of $650, an increase in Gas/Oil of $3,862, an increase in Tires/Tubes of $600, and an increase in Supplies of $50.

	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)	$ -	$ -	$ -

Performance Measures:

	FY21	FY22	FY23
# of Rides/Trips	6,038	6,117	5,984
# of Miles	46,508	50,557	48,146
Gallons of Fuel	7,218	7,492	7,668
Safety Related Incidents per Year	1	1	1

FY2024 Annual Budget
Enterprise Fund - Transit
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Intergovernmental	$ 55,946	$ 148,535	$ 61,454	$ 69,039	$ 78,814	
Charges For Sales and Services	31,542	5,740	6,487	44,000	26,300	
Total Revenues	**87,488**	**154,275**	**67,941**	**113,039**	**105,114**	**-7%**
Expenses						
Cost Of Sales And Services	23,197	26,586	62,280	33,341	37,514	
Personal Services	95,908	103,477	115,715	144,459	118,116	
Depreciation	16,960	14,898	2,860	-	-	
Total Expenses	**136,065**	**144,960**	**180,856**	**177,800**	**155,630**	**-12%**
Other Sources and (Uses)						
Transfer In (Out) General Fund	1,956	-	1,049	64,761	50,516	
Insurance Proceeds	2,925	-	28,923	-	-	
Total Other Sources and (Uses)	**4,881**	**-**	**1,049**	**64,761**	**50,516**	**-22%**
Change in Net Position	**$ (43,695)**	**$ 9,315**	**$ (111,866)**	**$ -**	**$ -**	**#DIV/0!**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	1	1	1	1	1
Part Time	2	2	2	2	2

This page intentionally left blank.

FY2024 Annual Budget
Enterprise Fund - Transit - 545
Budgeted Expenses

Expenses	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 48,380	$ 49,306	$ 51,103	$ 52,735	$ 57,502	
Part Time Salaries	22,330	20,816	25,528	36,299	25,000	
Total Salaries	**70,710**	**70,122**	**76,631**	**89,034**	**82,502**	**-7%**
Benefits						
Group Insurance	15,284	21,849	30,033	27,335	24,579	
Retirement Contribution	2,714	4,352	1,220	735	2,400	
Social Security (FICA)	5,138	4,807	5,425	6,907	6,258	
Workers' Compensation	1,753	1,952	1,958	19,999	1,951	
Vision Insurance	67	86	98	98	98	
Dental Insurance	241	308	351	351	328	
Total Benefits	**25,197**	**33,354**	**39,084**	**55,425**	**35,614**	**-36%**
Total Personal Services	**95,908**	**103,477**	**115,715**	**144,459**	**118,116**	**-18%**
Operating Expenses						
Telephone	2,149	2,187	779	2,000	816	
Advertising	40	120	-	150	150	
Liability Insurance	-	4,530	-	3,028	3,028	
Travel Expense	223	-	-	300	-	
Vehicle Parts/Repair/Maint	3,294	2,192	36,110	2,500	3,000	
Postage	8	11	17	25	50	
Conference & Training	150	-	50	400	100	
Internet	-	-	1,368	-	1,370	
Alcohol & Drug Testing	400	364	483	400	600	
Uniforms	1,802	1,936	1,169	2,000	1,350	
Gas/Oil	12,756	13,186	21,307	21,338	25,200	
Tires/Tubes	2,141	1,997	900	1,000	1,600	
Supplies	233	63	97	200	250	
Vehicles	-	(0)	-	-	-	
Depreciation & Amortization	16,960	14,898	2,860	-	-	
Total Operating Expenses	**40,157**	**41,484**	**65,140**	**33,341**	**37,514**	**13%**
Total Expenses	**$ 136,065**	**$ 144,960**	**$ 180,856**	**$ 177,800**	**$ 155,630**	**-12%**

ENTERPRISE FUNDS

Department Budget Overview

AIRPORT FUND

This fund is used to account for activities of the Habersham County Airport. The Habersham County Airport is a county-owned public airport. There are approximately 76 aircraft based on the field, including single-engine airplanes, multi-engine airplanes, and helicopters. In addition, Air Methods Corporation's air ambulance service is based out of the Habersham County Airport with the renovation of the former FBO building. The U.S. Forestry Service is also currently based out of the airport. The Habersham County Airport averages about 55 operations per day, with 60 percent of the business being local and about 40 percent being transient.

Goals #1: Train and certify all employees in NATA standards for aircraft fueling.

Goals #2: Grow the fixed-based aircraft to exceed one hundred in order to become an airport of regional significance. This will most likely be achieved through the construction of new hangars.

Budget Highlights:
FY2024 budget reflects an increase in Telephone of $1,745, an increase in Advertising of $300, an increase in Liability Insurance of $840, a decrease in Travel Expense of $280, an increase in Equipment Rental of $600, an increase in Vehicle Parts/Repair/Maintenance of $7,900, an increase in Postage of $10, an increase in Training/Conferences of $1,200, a decrease in Non-Vehicle Parts/Repair/Maintenance of $5,940, an increase in Contracted Services of $462, an increase in Internet of $300, an increase in Dues of $400, an increase in Waste Disposal of $450, a decrease in Repair & Maintenance Rentals of $500, a decrease in Bank Fees of $17,900, a decrease in Licenses of $100, an increase in Uniforms of $350, an increase in Utilities of $1,000, an increase in Airport Fuel of $300,000, an increase in Gas/Oil - Vehicle of $5,000, an increase in Supplies of $3,128, an increase in Small Equipment Under $5,000 of $2,500, and a decrease in Special Events 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	$ -	$ -	$ -

Performance Measures:

	FY21	FY22	FY23
Jet Fuel Gallons Sold	55,631	75,765	80,921
Avgas Gallons Sold	38,676	44,154	64,680

FY2024 Annual Budget
Enterprise Fund - Habersham County Airport
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Fuel Sales	$ 321,277	$ 399,735	$ 565,551	$ 513,000	$ 950,909	
Charges for Services	-	-	7,485	-	22,500	
Interest	34	16	21	50	3,638	
Airport Rent	64,333	61,513	75,275	111,600	95,000	
Intergovernmental	-	30,000	45,000	20,000	1,370,913	
Miscellaneous	3,646	1,110	1,438	500	500	
Total Revenues	**389,289**	**492,374**	**694,770**	**645,150**	**2,443,460**	**279%**
Expenses						
Cost Of Sales And Services	334,239	393,005	755,285	381,745	682,210	
Personel Services	10,691	3,924	31,650	218,654	290,337	
Depreciation	1,431,661	2,257,096	2,316,469	-	-	
Capital Expenditures	-	-	-	-	1,370,913	
Debt Service	-	-	-	100,000	100,000	
Total Expenses	**1,776,591**	**2,654,025**	**3,103,404**	**700,399**	**2,443,460**	**249%**
Other Sources and (Uses)						
Transfer In (Out) Gen Fund						
Transfer in SPLOST	1,540,168	1,010,251	155,545	-	-	
Transfer In Other Fund						
Appropriated Fund Balance	-	-	-	55,249	-	
Total Other Sources and (Uses)	**1,540,168**	**1,010,251**	**155,545**	**55,249**	**-**	**-100%**
Change in Net Position	**$ 152,866**	**$ (1,151,401)**	**$ (2,253,088)**	**$ -**	**$ -**	**#DIV/0!**

Authorized Positions Per Department

	Actual FY20	Actual FY21	Actual FY22	Original Budget FY23	Approved Budget FY24
Full Time	-	-	-	2	3
Part Time	-	-	-	1	3

This page intentionally left blank.

FY2024 Annual Budget
Enterprise Fund - Habersham County Airport - 555
Budgeted Expenses

Expenditures	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Salaries						
Regular Salaries	$ 9,931	$ 3,649	$ 29,496	$ 130,000	$ 185,122	
Part Time Salaries	-	-	-	50,000	35,000	
Overtime	-	-	84	-	3,500	
Total Salaries	**9,931**	**3,649**	**29,580**	**180,000**	**223,622**	**24%**
Benefits						
Group Insurance	-	-	-	20,025	38,341	
Retirement Contribution	-	-	-	1,500	7,500	
Social Security (FICA)	760	276	2,034	13,770	17,107	
Workers' Compensation	-	-	36	2,761	3,199	
Vision Insurance	-	-	-	130	130	
Dental Insurance	-	-	-	468	438	
Total Benefits	**760**	**276**	**2,070**	**38,654**	**66,715**	**73%**
Total Personal Services	**10,691**	**3,924**	**31,650**	**218,654**	**290,337**	**33%**
Operating Expenses						
Telephone	748	1,028	1,449	1,135	2,880	
Advertising	-	510	-	200	500	
Liability Insurance	2,869	3,487	2,132	1,660	2,500	
Travel	504	-	2,464	3,000	2,720	
Expense Allowance	-	-	3,500	-	-	
Parts/Repair/Maint	-	48	-	-	-	
Equipment Rental	-	-	-	-	600	
Vehicle Parts/Repair/Maint	432	2,378	4,421	1,000	8,900	
Postage	35	14	-	50	60	
Conference & Training	840	290	650	1,800	3,000	
Non-Vehicle Parts/Repair/Maint	6,579	8,915	15,944	13,000	7,060	
Contracted Services	88,988	89,429	215,879	15,000	15,462	
Internet	338	609	704	600	900	
Dues	125	300	300	300	700	
Waste Disposal	-	-	-	-	450	
Repair Maintenance Rentals	-	-	25	500	-	
Licenses	100	-	100	100	-	
Bank Fees	8,854	11,020	11,013	18,500	600	
Uniforms	-	304	30	400	750	
Utilities	12,782	9,955	11,140	15,000	16,000	
Airport Fuel	205,908	262,542	471,092	300,000	600,000	
Gas/Oil - Vehicle	-	-	1,058	1,500	6,500	
Supplies	1,755	1,223	5,029	2,500	5,628	
Small Equipment Under $5,000	3,233	954	8,358	2,500	5,000	
Signage Equipment & Maintenance	150	-	-	-	-	
Special Events	-	-	-	3,000	2,000	
Depreciation	1,431,661	2,257,096	2,316,469	-	-	
Total Operating Expenses	**1,765,900**	**393,005**	**755,285**	**381,745**	**682,210**	**79%**
Capital Outlay						
Capital Expenditures	-	-	-	-	1,370,913	
Total Capital Outlay	**-**	**-**	**-**	**-**	**1,370,913**	**100%**
Debt Service						
Capital Lease	-	-	-	100,000	100,000	
Total Debt Service	**-**	**-**	**-**	**100,000**	**100,000**	**0%**
Total Expenses	**$ 1,776,591**	**$ 396,929**	**$ 786,935**	**$ 700,399**	**$ 2,443,460**	**249%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Component Unit Funds

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

COMPONENT UNIT

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

INDUSTRIAL DEVELOPMENT AUTHORITY

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

	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Approved Budget 2024
Revenue	$114,214	$132,576	$(51,975)	$1,000	$ -
Expenditures	47,475	39,816	38,631	528,000	57,685
Other Sources and (Uses)	-	-	-	527,000	57,685
Excess (Deficiency) Of Revenues And Other Sources Over Expenditures And Other Uses	$408,674	$(24,519)	$90,922	$ -	$ -

FY2024 Annual Budget
Componet Unit - Industrial Development
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY20	Acutal FY21	Acutal FY22	Original Budget FY23	Approved Budget FY24	% of Change
Revenues						
Sale of Assets	$ 105,000	$ 132,034	$ -	$ -	$ -	
Interest	9,128	542	(51,975)	1,000	-	
Miscellaneous	85	-	-	-	-	
Total Revenues	**114,214**	**132,576**	**(51,975)**	**1,000**	**-**	**-100%**
Expenditures						
Legal	6,469	8,858	6,670	8,000	9,500	
Telephone	-	-	-	-	360	
Advertising	-	-	-	-	500	
Travel	-	383	-	200	1,500	
Postage	-	-	-	-	25	
Conference & Training	-	-	-	500	2,500	
Dues	-	-	-	-	800	
Non-Vehicle Parts/Repair/Maint	950	-	-	-	-	
Contracted Services	15,893	29,736	16,200	16,200	27,500	
Printer/Copier Charges	-	-	-	-	500	
Bank Fees	(20)	-	3,855	3,000	4,000	
Utilities	-	-	-	-	5,000	
Supplies	-	774	-	-	1,200	
Meetings with Meals	-	66	91	100	1,800	
Special Events	40	-	-	-	2,500	
Total Operating Expenditures	**23,331**	**39,816**	**26,816**	**28,000**	**57,685**	**106%**
Capital Outlay						
Capital Expenditures	24,144	-	11,815	500,000	-	
Total Capital Outlay	**24,144**	**-**	**11,815**	**500,000**	**-**	**-100%**
Other Sources and (Uses)						
Proceeds from Sale of Assets						
Fund Balance Forward						
Appropriated Fund Balance	-	-	-	527,000	57,685	
	-	**-**	**-**	**527,000**	**57,685**	**-89%**
Total Other Sources and (Uses)	**$ 66,738**	**$ 92,761**	**$ (90,606)**	**$ -**	**$ -**	



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	$39,304	**Population**	45,767
Median Household Income	$56,680	**Population Growth**	1.25%
Median Household Income Growth	4.68%	**Unemployment Rate**	3.3%
Total Employment	20,343	**Bachelor's Degree Age 25+**	23.3%
Number of Households	19,039	**Median Property Value**	$160,300

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. Habersham County BOC
6. North Georgia Technical
7. Piedmont College
8. Walmart
9. TenCate
10. Morito Scovill Americas

SCHOOL ENROLLMENT

PUBLIC SCHOOLS
Habersham County School System; 7,177 Students
PRIVATE SCHOOLS
Tallulah Falls School
Trinity Classical School
The Torch Christian Academy
Faith Christian Academy of Habersham
COLLEGES
North Georgia Technical College; 1,082 Graduates in 2021
Piedmont College; 1,030 Graduates in 2021

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.

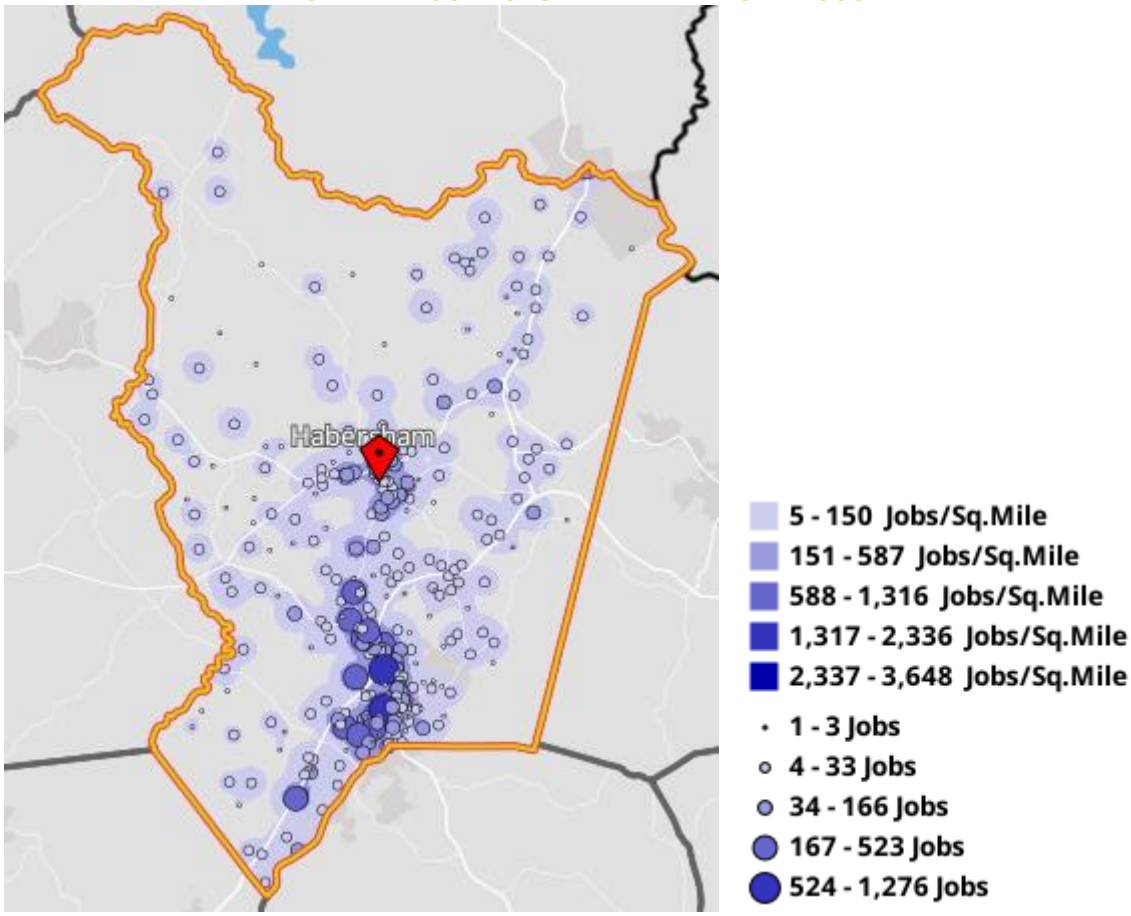
The following key issues and factors are considered in preparation of the budget so that Habersham County can meet those challenges:

- 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.

EMPLOYMENT LOCATIONS WITHIN HABERSHAM COUNTY





HABERSHAM COUNTY

GEORGIA | Est. 1818

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*



HABERSHAM COUNTY

GEORGIA | Est. 1818

GLOSSARY OF TERMS

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

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

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

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

Amended Budget: 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.