



HABERSHAM COUNTY  
GEORGIA | Est. 1818

Operating & Capital Budget  
FY2022

DRAFT

# Habersham County, Georgia

Annual Operating & Capital Budget  
FY2022

DRAFT

Prepared by: Finance Department



# TABLE OF CONTENTS

## General Overview

|  |    |
|--|----|
| GFOA Distinguished Budget Presentation Award.....  | 1  |
| List of Elected Officials and Administrative Personnel.....  | 2  |
| Habersham County Organizational Chart.....   | 3  |
| Habersham County Fund Structure.....   | 4  |
| Transmittal Letter.....  | 5  |
| Budget Resolution.....   | 14 |
| Budget Process.....  | 16 |
| Financial Policies and Practices.....  | 18 |
| Revenue Sources.....   | 22 |
| Five Year Consolidated Financial Schedule.....   | 23 |
| Debt Summary.....  | 27 |
| Five Year Position Summary.....  | 28 |
| Summary of Government-wide Statement of Revenues, Expenditures and Other Sources and Uses Summary..... | 31 |

## Governmental Funds

### General Fund

|   |     |
|---|-----|
| Statement of Revenues, Expenditures and Other Sources and Uses Summary..... | 35  |
| General Fund Expenditures Summary.....                                      | 40  |
| Department Budget Overview & Budgeted Expenditures                          |     |
| Countywide.....   | 47  |
| Board of Commissioners.....   | 49  |
| County Manager.....   | 51  |
| Finance.....  | 53  |
| Human Resources.....  | 55  |
| Safety.....   | 57  |
| Tax Commissioner.....   | 59  |
| Tax Assessors.....  | 61  |
| Board of Equalization.....  | 63  |
| County Clerk.....   | 65  |
| Elections & Registration.....   | 67  |
| Facilities Management.....  | 69  |
| Information Technology.....   | 71  |
| Fleet Maintenance.....  | 73  |
| Roads & Bridges.....  | 75  |
| Probate Court.....  | 77  |
| Magistrate Court.....   | 79  |
| Clerk of Court.....   | 81  |
| Juvenile Offenders.....   | 83  |
| Superior Court.....   | 85  |
| District Attorney.....  | 87  |
| Public Defender.....  | 89  |
| Juvenile Court.....   | 91  |
| State Court.....  | 93  |
| Solicitor.....  | 95  |
| Coroner.....  | 97  |
| Sheriff - Operations.....   | 99  |
| Sheriff - Jail.....   | 101 |
| HCSO Heat Unit.....   | 103 |
| Animal Care & Control.....  | 105 |
| Fire Department.....  | 107 |
| Emergency Management.....   | 109 |
| Emergency Medical Service.....  | 111 |



# TABLE OF CONTENTS

|                             |     |
|-----------------------------|-----|
| Planning & Development..... | 113 |
| Extension Services.....     | 115 |
| Planning Commission .....   | 117 |
| Recreation Department.....  | 119 |
| Independent Agencies.....   | 121 |

## Special Revenue Funds

|  |     |
|--|-----|
| Jail Fund & Inmate Welfare.....                        | 125 |
| Law Library & Hotel Motel Tax.....                     | 127 |
| Felony Drug Court.....                                 | 129 |
| Family Dependency & Mental Health Treatment Court..... | 133 |
| Emergency Medical Services.....                        | 137 |
| E-911.....   | 141 |
| Senior Center.....                                     | 145 |
| Confiscated Assets.....                                | 149 |

## Capital Improvements Funds

### Capital Improvement Fund

|  |     |
|--|-----|
| Budget Overview.....   | 153 |
| Statement of Revenues, Expenditures, and Other Sources and Uses Summary..... | 154 |
| Budgeted Expenditures.....   | 156 |
| Fiscal Years 2021-2025.....  | 159 |

### Senior Center CDBG

|  |     |
|--|-----|
| Budget Overview.....   | 185 |
| Statement of Revenues, Expenditures, and Other Sources and Uses Summary..... | 186 |

### SPLOST VI Fund

|  |     |
|--|-----|
| Budget Overview.....   | 189 |
| Statement of Revenues, Expenditures, and Other Sources and Uses Summary..... | 190 |
| Budgeted Expenditures.....   | 192 |

### SPLOST VII FUND

|  |     |
|--|-----|
| Budget Overview.....   | 193 |
| Statement of Revenues, Expenditures, and Other Sources and Uses Summary..... | 194 |
| Budgeted Expenditures.....   | 196 |

## Hospital Debt Service

|  |     |
|--|-----|
| Budget Overview.....   | 199 |
| Statement of Revenues, Expenditures, and Other Sources and Uses Summary..... | 200 |

## Enterprise Funds

### Landfill

|  |     |
|--|-----|
| Department Budget Overview.....  | 203 |
| Statement of Revenues, Expenses and Changes in Net Position Summary..... | 204 |
| Budgeted Expenditures.....   | 206 |

### Transit

|  |     |
|--|-----|
| Department Budget Overview.....  | 207 |
| Statement of Revenues, Expenses and Changes in Net Position Summary..... | 208 |
| Budgeted Expenditures.....   | 210 |

### Habersham County Airport

|  |     |
|--|-----|
| Department Budget Overview.....  | 211 |
| Statement of Revenues, Expenses and Changes in Net Position Summary..... | 212 |
| Budgeted Expenditures.....   | 214 |

## Component Unit

### Industrial Development

|  |     |
|--|-----|
| Budget Overview.....   | 217 |
| Statement of Revenues, Expenses and Changes in Net Position Summary..... | 218 |



# TABLE OF CONTENTS

## Supplementary Information

|                                     |     |
|-------------------------------------|-----|
| Glossary.....                       | 220 |
| History of Habersham County.....    | 223 |
| Economic Condition and Outlook..... | 224 |
| Useful Resources.....               | 227 |
| Awards & Achievements.....          | 229 |

DRAFT



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Habersham County  
Georgia**

For the Fiscal Year Beginning

**July 01, 2020**

*Christopher P. Morill*

Executive Director

# *Habersham County, Georgia*

## BOARD OF COMMISSIONERS



**District 1**  
**Bruce Palmer**



**District 2**  
**Dustin Mealor**  
**Chairman**



**District 3**  
**Jimmy Tench**



**District 4**  
**Bruce Harkness**

**Vacant**  
**District 5**

### ELECTED OFFICIALS

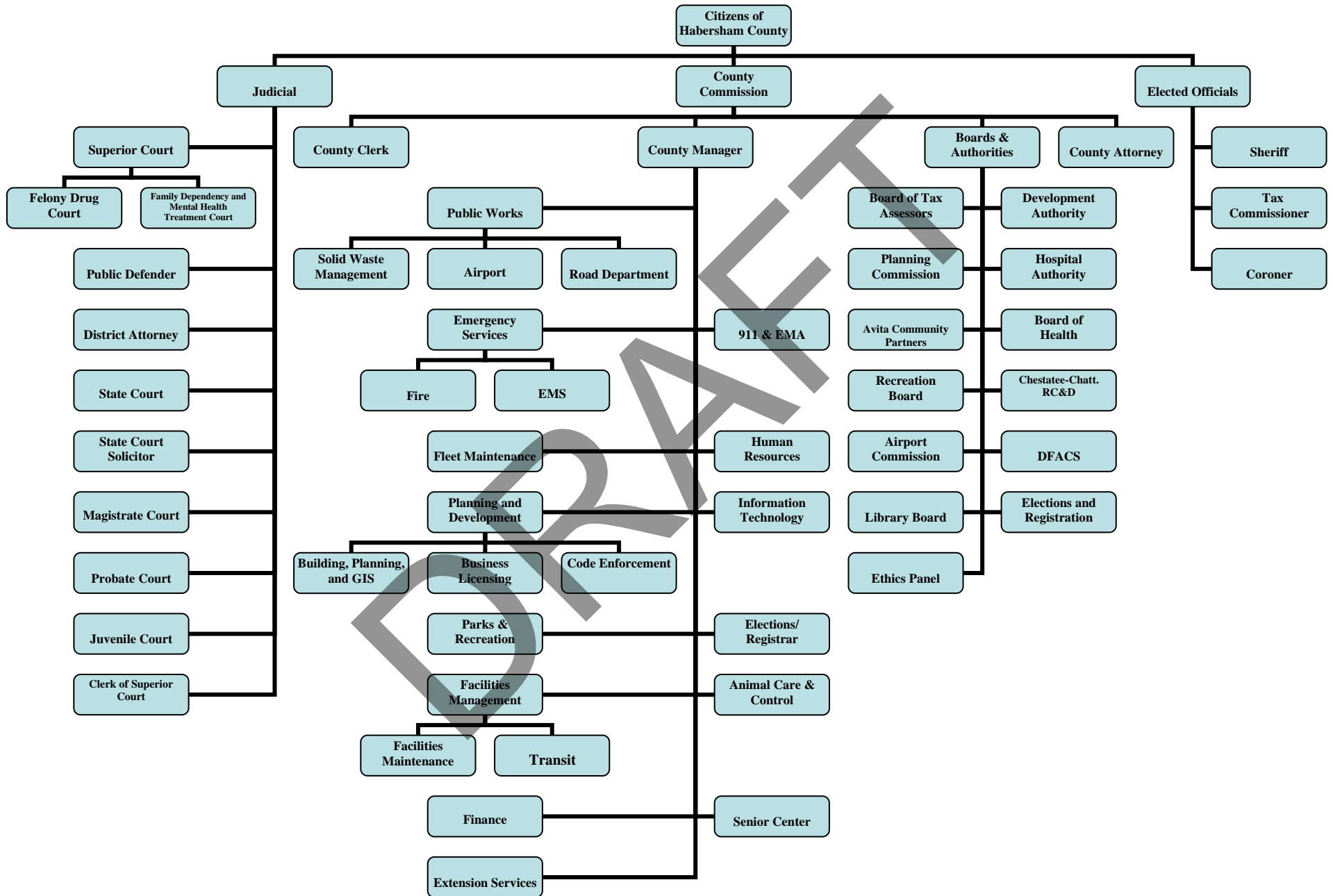
|                    |                             |                   |                  |
|--------------------|-----------------------------|-------------------|------------------|
| Russell W. Smith   | Chief Judge, Superior Court | June Black-Warren | Tax Commissioner |
| Chan Caudell       | Judge,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

### COUNTY ADMINISTRATION

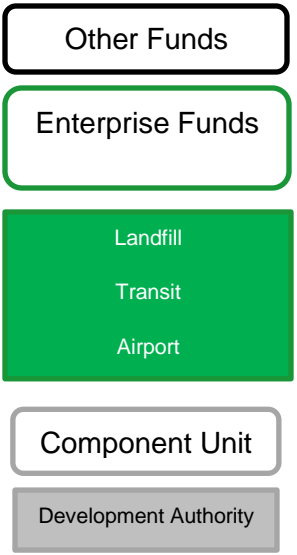
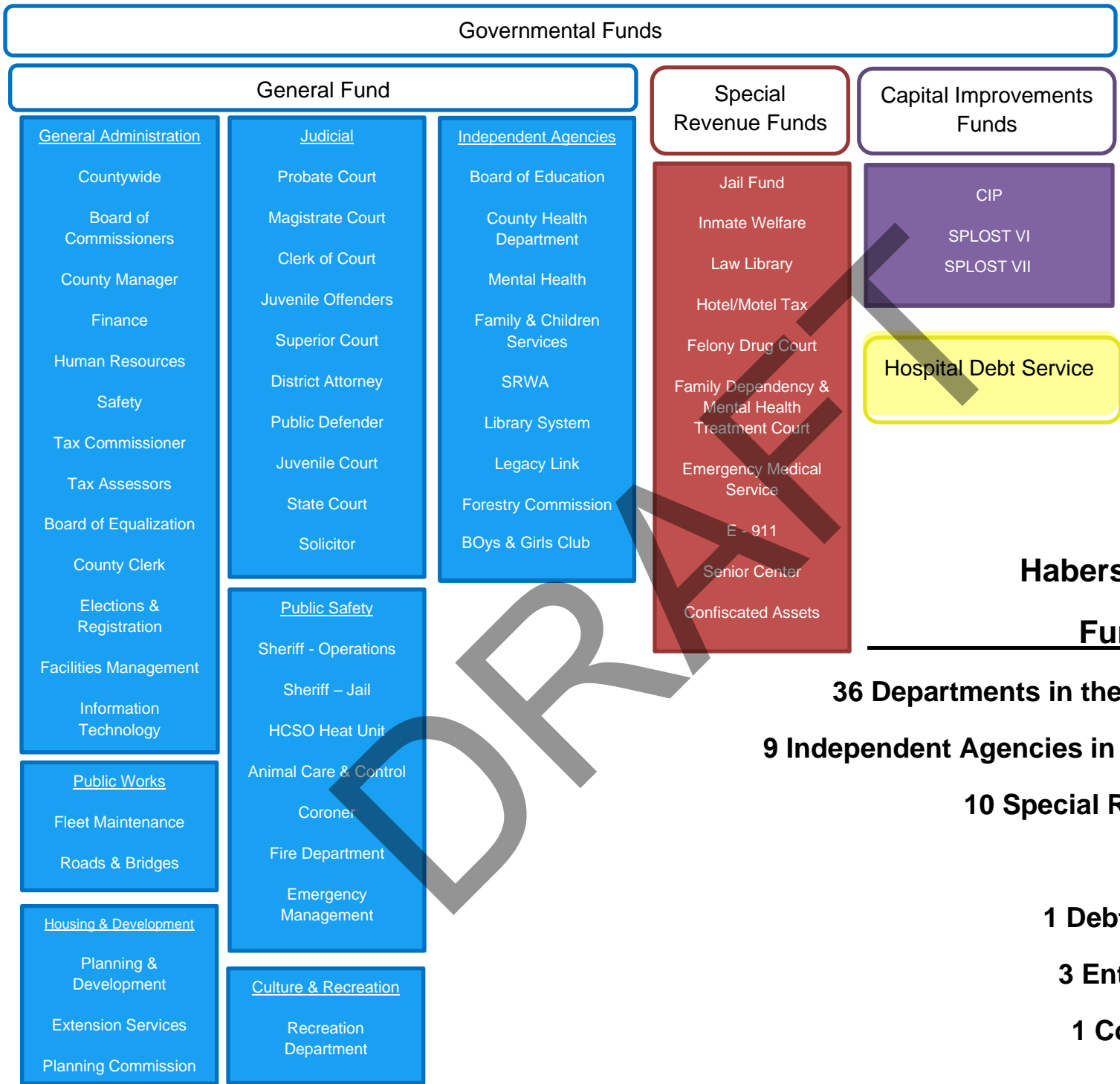
|                  |                                 |                  |  |
|------------------|---------------------------------|------------------|--|
| Phillip Sutton   | County Manager                  | Lynn Smith       | E-911 Emergency Management Director    |
| Donald Hunt      | County Attorney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



# Habersham County Organizational Chart







**Habersham County**  
**Fund Structure**

- 36 Departments in the General Fund**
- 9 Independent Agencies in General Fund**
- 10 Special Revenue Funds**
- 3 CIP Funds**
- 1 Debt Service Fund**
- 3 Enterprise Funds**
- 1 Component Unit**



**Office of County Commissioners**  
130 Jacob's Way, Suite 301, Clarkesville, GA 30523  
706-839-0200 Fax: 706-839-0209  
[www.habershamga.com](http://www.habershamga.com)

---

---

### **Transmittal Letter**

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

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

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

Many challenges that arose during preparation of the FY2022 budget were expected, as they have been challenges in prior years. Requests for 15 additional positions and/or reclass of existing positions along with market-comparable salaries increases are a concern as numerous departments continue to face high-turnover rates due to below-market wages. Excess spending throughout FY2021 for overtime within Public Safety departments remained a concern for FY2022. Although the COVID Pandemic saw a decrease in our Jail capacity in FY2021, capacity pressures from FY2020 and FY2019, caused jail expenditures for prisoner boarding to be fully expended. Likewise, additional expenditures related to jail operations could possibly exceed original funds budgeted as FY2022 as operations return to normal as the pandemic ends. The FY2022 original budget for all funds is \$54,971,257 and \$27,819,717 for the General Fund.

The total General Fund balance as of June 30, 2020 was \$5,360,243 vs. \$5,855,959 in FY2019, a decrease of \$495,716. The Unrestricted Fund balance is \$ 4,765,901 vs. \$5,303,040 FY2019, a decrease of \$537,139. The Unassigned Fund balance was \$4,173,543. The Unrestricted Fund balance represents 21% of the FY2020 Original Budget, which exceeds the Habersham County Fund Balance Policy minimum of 17%. The Unrestricted Fund balance includes \$235,221

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

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

### **FY2021 Accomplishments:**

#### **a. General Government:**

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

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

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

**b. Public Safety:**

- **Emergency Services**  
During FY2021, the Emergency Services Department:
  - Refurbished a fire engine, remounted an ambulance, and continued the process of replacing general & personal protection equipment with the use of SPLOST VI funding.
  - Continued work with the Department of Rural Health for the Community Paramedicine Program which is grant funded at \$100,000 per year and applied for an additional \$42,000 grant related to stroke intervention.
  - Received the first round of CARES Funding from Medicare for \$62,000 for compensation for the loss of revenue due to the reduction in EMS calls across the country resulting from COVID-19. With the CARES funding, the department was able to purchase McGrath Video Laryngoscopy devices that will enable paramedics to secure patient airways by E.T. Tube for those who require this invasive procedure.
  - During the height of the COVID-19 pandemic an additional Med Unit was put in service for transporting COVID-19 patients only, to limit exposure to crews and a single Med Unit.
  - The department developed a Passive Negative Pressure Device for patients on ventilators, or receiving breathing treatments or oxygen, to keep the exhaled air from the patient from contaminating the rear patient compartment of the ambulance. This "bad air" is exported through a vent hose that goes directly to

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

- Habersham is one of only four counties participating in an exclusive Pre-Hospital Blood pilot program that allows paramedics in ambulances to administer blood products. If successful, this pilot project will serve as a model for the statewide spread of this program which will result in better patient outcomes for victims of traumatic injuries and internal bleeding. Until this program began, in the state of GA, only air medical helicopters staffed with a registered nurse and paramedic can initiate blood products in a prehospital setting.
  - Trauma Equipment Grant was received from the Georgia Trauma Commission and purchased:
    - Lifepak 15 Cardiac Monitor Mounts for all Med Units.
    - 4 additional Portable Pulse Oximeters.
    - ETCO2 (End Tidal Carbon Dioxide) in-line ET and Nasal Oxygen Monitors.
    - Refurbishment of an old rescue into a state-of-the art Brush Truck for less than \$20,000 to aid with brush, grass, and woods fires.
  - **Sheriff's Office/Jail/HEAT:** The Sheriff's Office purchased a Drive Square Simulation System during FY2021. This portable in-vehicle driving simulator facilitates cost-effective officer training/re-training of pursuits, traffic stops, situation awareness, and siren and lights use in the field instead of at a training center. The Sheriff's Office was a recipient of the Georgia Children's Justice Act grant which pays for the training and equipment for a multi-jurisdictional task force which focuses on investigating and mitigating crimes against children. The jail remains a significant burden due to issues with maintenance, non-compliance, and over population until the COVID-19 pandemic began.
  - **Emergency Management and E911:** On Tuesday, January 19, 2021, our EMA Director Lynn Smith received notification that Habersham County has been awarded \$23,601 in federal funds from the Local Emergency Management Performance Grant (EMPG). EMA and E911 Dispatch have been responding to COVID-19 calls in addition to their usual emergency calls throughout FY 2021. EMA organized cleaning and testing for several other nursing homes in our area, in response to the COVID-19 pandemic. EMA, Emergency Services, and the Sheriff's Department took part in Habersham Medical Center's drive-thru COVID-19 testing event where 335 tests were administered to the public.
  - **Animal Care and Control:** The euthanasia rate in the Animal Shelter was reduced from nearly 1,000 per year in 2013 to less than 100 per year during the past 7 years. The Animal shelter averages over 2,000 intakes annually.
- c. **Public Works: Roads & Bridges:** The Road Department completed approximately 2,385 work orders in FY2021, in addition to completing, or beginning, major projects such as:
- **Road Maintenance:** Much of the month of October was spent restoring roads and bridges from Hurricane Delta and Zeta. 63 Roads were washed out from Delta. 106 Roads had debris to be cleaned up from Zeta. Both New Liberty Road and Pardue Mill Road are closed to traffic until extensive repairs could be made.
    - **LMIG 2020:** The LMIG Project consisted of 8.15 miles of road resurfacing, patching, and leveling. The cost of the project is approximately \$1.5 million. In lieu

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

- **J. Warren and Level Grove Intersection Improvement:** Public Works completed a project to improve the sight distance at J. Warren and Level Grove. The location had poor sight distance due to a utility pole and an embankment.
- **Coon Creek Road:** Widening and paving of Coon Creek Rd. including right of way acquisition, clearing, grading, utility relocation and paving was completed during FY2021. This project was budgeted at \$368,000.
- **Right-of-Way Vegetation Control:** Bids were received for herbicide services for grass suppression on 147 miles of various county roads. The first phase of herbicide treatment was applied to approximately 80 miles of gravel roads. The next phase is for 67 miles of paved roads was completed during Fall of 2020.
- **Airport:** During FY2021, construction of a new ADA bathroom at the east end of the airport, as well as the Obstruction Survey to identify high ground penetrations at the Airport, were completed. Air Methods, a medical air transport company that provides air ambulance services, is now based at Habersham Airport. The U.S. Forestry Service is using the Habersham County Airport as a home base while their helicopter contract is active. The Habersham County Airport has been ranked 17<sup>th</sup> out of 103 Georgia airports for the number of aircraft based at the airport as of June 2019, according to a report provided to the Airport Commission by Phil Eberly, President of Lead Edge Design Group, Inc. This puts our airport in the top 20<sup>th</sup> percentile of airports in the state of Georgia for aircraft based at our facility.
- **Habersham County Landfill:** Construction of Cell 5 began in June 2019. The cell was completed in late May 2020 and was entered for use on September 8, 2020. The cost of this project was approximately \$3.7 million with funding coming from SPLOST VI. With the completion of Cell 5 covering cells 3, 4, and 7 was a priority. Bay 1 in Cell 5 has been filled with fluff layer, EPD inspection was conducted on January 21st, the Landfill scored 95 out of 100.
- **Pea Ridge Cap Repair:** Public Works imported about 200 loads of dirt to the site for repairs. Investigations determined leachate constitutes being found in the groundwater is likely due to landfill gas migration and not leachate. The County is now focusing on methane mitigation measures to stop the gas from traveling to groundwater sources. An HSI reimbursement application is being assembled to request \$196K reimbursement of costs from EPD.

**d. Facilities, Fleet Maintenance, and Transit:**

- a. **Fleet Maintenance:** Fleet Maintenance remains extremely busy. Fleet Maintenance's workload includes repairs to Sheriff's Department pursuit vehicles, ambulances, fire trucks, and heavy machinery, often all in the same day. Maintaining qualified maintenance staff continued to plague the department during FY2021. The Fleet Maintenance Department has been working on a wiring system our ambulances for an Evergreen UV light, a device that will help keep our, Emergency Services Department paramedics, and the public safer during the COVID-19 pandemic. The UV light is used to help in the destruction of the COVID-19 virus and has been proven to destroy, not only the COVID-19 virus, but many other germs and bacteria as well.
- b. **Facilities Management:** The Facilities Management Department has been disinfecting county buildings weekly using Bioesque solution. They worked with a contractor to reroof the Public Defender's building and obtained On-Call Architectural Services contract with three firms during FY2021.

- c. **Transit:** Transit continued normal operation Monday – Friday from 7:00 a.m. to 4:00 p.m. throughout the course of the pandemic. They received FTA CARES Act Grant funding in the amount of \$175,678. The CARES Act funding will cover 100% of operating and capital costs from January 20, 2020 through June 30, 2020 and July 1, 2020 through June 30, 2021.
- e. **Planning and Development:**
  - a. **Inspections and Permitting:** Inspections continued briskly during the COVID-19 pandemic, with multiple new homes permitted and under construction throughout the year. The department continued to perform their core functions of planning, permitting, inspections, and mapping through the pandemic.
  - b. **Development Authority:** The Development Authority is still pursuing the design and engineering of the industrial park expansion on the former Reed property. A local engineer firm, Foothills Land Design, has been retained to develop design plans and cost estimates. The Authority will explore funding options and timelines once the design is completed and approved.
  - c. **Airport Industrial Park:** Windstream's REIT, CSL Georgia System, LLC, agreed to transfer 3.87 acres of land to the Development Authority, and conversely, the Authority transferred 3.87 acres from the Development Authority to Windstream's REIT. This land swap will give the Development Authority a much-improved Lot #10, which will be a prime development site in the Industrial Park. The Development Authority has been working on this project for more than 6 years, and it is a testament to persistence prevailing.
- f. **Parks and Recreation:**
  - a. **Reopening:** The Parks & Recreation Department spent a lot of time improving indoor and outdoor facilities while also preparing for a phased-in reopening of facilities and summer and fall programs. The COVID-19 pandemic led to either the cancellation or postponement of spring basketball, track & field, volleyball, gymnastics classes and team training, Little League, soccer, swimming, and adult softball during FY2021. A new webpage was launched that allowed Parks & Recreation to begin accepting online registrations.
  - b. **Little League Handicap Parking:** Plans to improve the Little League handicap parking lot began during FY2021. The goal is to maximize the usability of the handicap parking lot given the existing location and terrain.
  - c. **During the COVID-19 pandemic** the Park and Recreation facilities were used for a multitude of activities including: Trial Court, Drug Court, Elections, and Vaccine administration. The Habersham Health Department administered vaccines at the Aquatic Center while GEMA was using the Fairgrounds as a Mass vaccination site. Georgia Emergency Management Agency/Homeland Security (GEMA/HS) has been operating the drive-thru vaccination site at the Fairgrounds in Clarkesville beginning February 22nd. Governor Kemp toured the facility on March 8, 2021, along with local and state officials.
- g. **Senior Center:** The biggest event for the Senior Center during the month of January was orchestrating the Health Department sponsored COVID Vaccine on January 14<sup>th</sup>. A total of 247 clients were vaccinated. At the Habersham County Meals-On-Wheels program recognition ceremony approximately 40 volunteers responded to the event and were recognized and awarded with certificates.

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

### **Initiatives and Foresight:**

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

In the future, we will continue to focus on:

1. **Professional Service Delivery:** Ensuring that County services are delivered in a professional and courteous manner and enhance the efficiency and effectiveness of services provided to the citizens of Habersham County.
2. **Innovative Budget Reporting:** Developing and presenting a budget that is forward looking in funding the delivery of County services. Finding innovative funding options for new capital equipment and building maintenance, which will continue to be budgetary challenges in years to come.
3. **Public Information:** The only position approved during the FY2021 budget was the addition of a Public Information Officer. The purpose of this position is to help maximize communication with the media and public concerning the ongoing activities of Habersham County Government. We will continue to ensure the website is kept up-to-date and accurate, provide enhanced monthly reports, and daily communications to the Commission and media. We will also work to expand our presence on social media.
4. **Work Force Stabilization:** Although, a strategic goal of the FY2021 budget proposal was to become more competitive in wages to slow down the rate of turnover, the budget discontinued the merit pay program for FY2021. Habersham County will continue the annual performance evaluation system, but pay increases are not budgeted for this year due to the lack of increased revenue and the economic challenges faced by the nation during the novel coronavirus pandemic.
5. **Employee Benefit Cost Stabilization:** The costs of employee health benefits and pension benefits continue to rise. We will continue to monitor the results of implementing the self-insured health benefit program, which has greatly reduced growth in the rising costs of health benefit expenses for the County.



6. **Jail Construction:** Growth of the jail inmate population has continued to create a significant strain on the Sheriff's Department budget as the inmate population continued to grow by 40% in the fifteen months leading up to the coronavirus pandemic. Typically, the County has housed 30 to 50 inmates per day out-of-county at other jails, which increases housing, transportation, food, and medical costs for inmates. We will need to address methods to fund a new jail soon. Once the pandemic passes, we expect the jail population to return to its previous high level. The non-compliance to jail standards and continuous over population has created a strong need for a new jail which complies with modern jail standards.
7. **Airport Construction Project:** The CIP will focus on continuing with obstruction clearing and building new T-Hangars. The Airport Commission is developing a Minimum Standards document in anticipation of future growth to specify guidelines that will make it easier for businesses to operate at the airport. Additionally, lease rates will need to become more comparable with market-value in the coming years.
8. **Economic Development:** Habersham County's commitment to the Economic Development Council and economic development efforts county-wide continue to be a high priority.
9. **Court System:** In a continuing effort to provide the most appropriate placement for offenders and reduce the number of incarcerations, Superior Court has continued to expand the grant-funded Accountability Courts which now include: Juvenile – Family Court, Drug & Addiction Court, and Mental Health Court.
10. **Emergency Services Department:** During FY2021 wage adjustments were approved by the Commission to improve the County's ability to attract and retain Paramedic/Firefighters and EMT/Firefighters to improve the staffing level of the Ambulance Service. Call volume increased significantly and has required an increase in the number of fulltime staffed ambulances from 4 to 5 to meet the demand for service.
11. **Planning & Development:** The Development Authority is still pursuing the design and engineering of the industrial park expansion on the former Reed Property. A local engineering firm has been retained to develop design plans and costs. The department has continued to perform their core functions of planning, permitting, inspections, and mapping. The Authority will explore funding options and timelines once the design is completed and approved.
12. **Information Technology:** The CIP budget will continue to focus on technology, which has become a new priority for two reasons: a) opportunities to improve operating efficiency, and b) security improvements for defending against malware, ransomware, and network hacking.

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

Sincerely,



Phil Sutton, County Manager



HABERSHAM COUNTY  
GEORGIA | Est. 1818

**A RESOLUTION ADOPTING THE FISCAL YEAR 2021-2022 ANNUAL BUDGET;  
APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS  
EXPENDITURES/EXPENSES; ADOPTING THE REVENUE PROJECTIONS;  
PROHIBITING EXPENDITURES/EXPENSES FROM EXCEEDING ACTUAL  
FUNDING AVAILABLE**

**WHEREAS**, the County Manager has presented a proposed fiscal year 2021-2022 Budget to the Board of Commissioners for each of the various funds of the County; and,

**WHEREAS**, the budget is comprised of expenditures/expenses for the fiscal year 2021-2022; and,

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

**NOW, THEREFORE, BE IT RESOLVED THAT** this Budget, attached hereto and by reference made a part hereof of this resolution, shall be the County of Habersham's annual budget for the fiscal year 2021-2022; and,

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

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

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Dustin Mealor, Chairman

\_\_\_\_\_  
Attest: \_\_\_\_\_, County Clerk

DRAFT

This page intentionally left blank.

# BUDGET PROCESS

## OVERVIEW

Prior to July 1<sup>st</sup> of each fiscal year, the Board of Commissioners adopts an annual budget for all governmental fund types except for Capital Projects Funds. Capital Projects Funds are budgeted by the Board of Commissioners when capital projects are approved. The operating budget includes proposed expenditures and the means of financing them. The budget shall be balanced for each budgeted fund. Total anticipated revenues plus appropriated fund balance shall equal total estimated expenditures for each fund.

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

Governmental budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control; which is the department. 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. Additionally, the Habersham County budget document does not include all component units that are included in the Comprehensive Annual Financial Report (CAFR). The Habersham County CAFR includes both the Habersham Health Department and Habersham County Development Authority component units; however, only the Habersham Development Authority is presented within the budget.

Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance and subsequently amended. Habersham County policies establish that budgets to actuals for each fund and department are reported monthly to the Board of Commissioners. During the year, several supplementary appropriations are made as needed. Any changes in total departmental expenditures/expenses, personnel benefits, or capital purchases of \$20,000 or more must be approved by the Board of Commissioners. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year end. The County does not use the encumbrance system of accounting.

## BUDGET SCHEDULE

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

DRAFT

This page intentionally left blank.

# FINANCIAL POLICIES AND PRACTICES

## OVERVIEW

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

## BUDGET PRACTICES AND POLICIES

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

## PURCHASING POLICIES AND PROCEDURES

*The Habersham County Purchasing Policies and Procedures were adopted in 2008 and revisions were approved in 2015 and 2017.*

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

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

## **DEBT MANAGEMENT POLICY**

*The 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%
- In general, the County will adhere to the following debt guidelines:
  - Keep the average maturity of General Obligation Bonds at or below fifteen years
  - The County will confine long term borrowing to capital improvements and projects that have useful lives of ten to twenty years, these improvements should not be financed through current revenue or fund equity
  - The County will follow a policy of full disclosure in its Annual Financial Report

## **FUND BALANCE 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.

DRAFT

DRAFT

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. The total Government-wide budget for FY2021 is \$54,971,257 a 22% increase from the FY2021 original budget. Additionally, the total General Fund budget for FY22 is \$27,819,717 a 13.5% increase from the FY21 budget. The primary sources of revenues described below are listed from the largest revenue source to the smallest revenue source within the General Fund.

## PROPERTY TAXES

Property taxes make up the largest portion of the General Fund of Habersham County. Each year, the Board of Tax Assessors appraises property at fair market value and compiles the annual tax digest. Property Taxes are budgeted at \$15,709,774 for the FY22 General Fund. Habersham County also levies a Hospital Bond and Hospital Services property tax.

## INSURANCE PREMIUM TAXES

Insurance Premium taxes are used to fund unincorporated fire protection, unincorporated animal control, and other unincorporated expenses for Habersham County. For FY21 the amount of insurance premium tax collected was \$2,256,009. The amount budgeted for FY22 is \$2,300,000. Annual insurance premium tax revenue is used in strict accordance with O.C.G.A. 33-8-8.3.

## INTERGOVERNMENTAL REVENUES

Intergovernmental revenues are classified as any revenue obtained from another governmental entity. Intergovernmental revenues may include grants, fees owed to the County through intergovernmental agreements or contracted services, etc. Intergovernmental revenues are more difficult to calculate and predict since grants are not consistent, and contracts have the potential to change. For FY22 \$1,573,812 has been budgeted for Intergovernmental Revenues.

## MOTOR VEHICLE TAX

Motor Vehicle Tax revenues includes Motor Vehicle Title Ad Valorem Tax and Vehicle Ad Valorem Tax. Motor Vehicle Tax is budgeted at \$2,324,774 for FY22, which is an increase of 83% from the FY21 original budget.

## FINES, FEES & FORFEITURES

Fines, fees, and forfeitures are funds obtained through the judicial system of Habersham County. This revenue category is budgeted at \$1,151,524 for the FY22 General Fund budget, which is an increase of 6% from the FY21 original budget. There are multiple Special Revenue Funds which are also funded through Fines, Fees & Forfeitures.

# FIVE YEAR CONSOLIDATED FINANCIAL SCHEDULE

## Governmental Funds

| General Fund  | Actual FY18 | Actual FY19 | Actual FY20 | Original FY21 Budget | Original FY22 Budget |
|---|-------------|-------------|-------------|----------------------|----------------------|
| Fund Balances July 1                                      | \$5,248,767 | \$5,687,891 | \$5,855,959 | \$5,360,243          | \$5,003,106          |
| Excess (deficiency) of revenues over (under) expenditures | 439,124     | 168,068     | (495,716)   | (357,137)            | (659,844)            |
| Fund Balances June 30                                     | \$5,687,891 | \$5,855,959 | \$5,360,243 | \$5,003,106          | \$4,343,262          |

## Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

**Capital Improvement Fund**

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

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

**Debt Service Fund**

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

# FINANCIAL SCHEDULE

## ALL FUNDS HISTORY - continued

### Enterprise Funds

| Landfill               | Actual FY18 | Actual FY19 | Actual FY20 | Original FY21 Budget | Original FY22 Budget |
|------------------------|-------------|-------------|-------------|----------------------|----------------------|
| Net Position July 1    | \$2,226,881 | \$2,362,278 | \$2,590,645 | \$2,505,684          | \$2,582,705          |
| Change in Net Position | 135,397     | (228,367)   | (84,961)    | 77,021               | (186,191)            |
| Net Position June 30   | \$2,362,278 | \$2,590,645 | \$2,505,684 | \$2,582,705          | \$2,396,514          |

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

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

### Component Unit

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

DRAFT

This page intentionally left blank.

# Debt Summary

By Project and Fund

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



# AUTHORIZED POSITIONS ALL DEPARTMENTS

The table below represents the number of authorized positions for current departments beginning fiscal year 2018 through fiscal year 2022. More detailed information on the addition or removal of positions for specific departments can be found on the Department Budget Overview later in this budget document.

| Department                    | Dept. Number | Actual FY18 FT/PT | Actual FY19 FT/PT | Actual FY20 FT/PT | Budget FY21 FT/PT | Budget FY22 FT/PT |
|-------------------------------|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>General Fund</b>           |              |                   |                   |                   |                   |                   |
| Board of Commissioners        | 120          | 0/5               | 0/5               | 0/5               | 0/5               | 0/5               |
| County Manager                | 121          | 2/0               | 2/0               | 2/0               | 3/0               | 3/0               |
| Finance                       | 122          | 4/0               | 4/0               | 4/0               | 4/0               | 4/0               |
| Human Resources               | 123          | 2/1               | 3/0               | 3/0               | 3/0               | 3/0               |
| Tax Commissioner              | 125          | 7/0               | 7/1               | 6/2               | 6/2               | 6/2               |
| Tax Assessors                 | 126          | 9/5               | 9/5               | 9/5               | 9/5               | 9/5               |
| County Clerk                  | 130          | 1/0               | 1/0               | 1/0               | 1/0               | 1/0               |
| Elections/Registration        | 145          | 2/0               | 2/0               | 2/0               | 2/1               | 2/1               |
| Facilities Management         | 155          | 10/0              | 11/0              | 11/0              | 11/0              | 11/0              |
| Information Technology        | 160          | 2/0               | 3/0               | 3/0               | 3/0               | 4/0               |
| Fleet Maintenance             | 460          | 6/0               | 6/0               | 6/0               | 6/0               | 6/0               |
| Roads and Bridges             | 475          | 25/0              | 26/0              | 26/0              | 26/0              | 26/0              |
| Probate Court                 | 230          | 3/0               | 3/1               | 3/1               | 3/1               | 4/0               |
| Magistrate Court              | 231          | 2/0               | 2/0               | 2/0               | 2/0               | 2/0               |
| Clerk of Court                | 235          | 14/0              | 14/0              | 14/0              | 14/0              | 14/0              |
| Superior Court                | 265          | 2/4               | 2/4               | 2/4               | 2/4               | 2/4               |
| District Attorney             | 266          | 0/3               | 1/1               | 2/1               | 2/1               | 2/2               |
| Public Defender               | 267          | 1/0               | 1/0               | 1/0               | 1/0               | 1/0               |
| Juvenile Court                | 268          | 2/0               | 2/0               | 2/0               | 2/0               | 2/0               |
| State Court                   | 270          | 1/1               | 1/1               | 1/1               | 1/1               | 1/1               |
| Solicitor                     | 271          | 1/1               | 1/1               | 1/1               | 1/1               | 1/1               |
| Sheriff-Operations            | 340          | 45/9              | 47/9              | 49/9              | 49/9              | 49/9              |
| Sheriff-Jail                  | 341          | 38/0              | 39/0              | 39/0              | 39/0              | 39/0              |
| Sheriff-HEAT Unit             | 342          | 1/0               | 1/0               | 1/0               | 1/0               | 1/0               |
| Animal Control                | 374          | 4/4               | 6/3               | 6/3               | 6/3               | 6/3               |
| Coroner                       | 382          | 1/0               | 1/1               | 1/1               | 1/1               | 1/1               |
| Fire Department               | 384          | 24/17             | 27/17             | 28/17             | 28/17             | 28/17             |
| Parks and Recreation          | 696          | 5/41              | 5/41              | 5/41              | 5/41              | 5/41              |
| Extension Service             | 750          | 0/1               | 0/1               | 0/1               | 0/1               | 0/1               |
| Planning and Development      | 794          | 7/0               | 7/0               | 7/0               | 7/0               | 7/0               |
| <b>Special Revenue Fund</b>   |              |                   |                   |                   |                   |                   |
| Felony Drug Court             | 218          | 2/0               | 3/0               | 3/0               | 3/0               | 3/0               |
| Mental Health Treatment Court | 225          | -                 | 0/1               | 0/1               | 1/1               | 1/1               |
| Family Dep. Treatment Court   | 252          | 2/0               | 1/1               | 1/1               | 1/1               | 1/1               |
| Emergency Medical Services    | 395          | -                 | 33/17             | 39/17             | 39/17             | 39/18             |
| E-911                         | 390          | 20/14             | 22/14             | 22/14             | 22/14             | 23/14             |
| Senior Center                 | 585          | 5/1               | 5/2               | 5/3               | 5/3               | 5/3               |
| <b>Enterprise Fund</b>        |              |                   |                   |                   |                   |                   |
| Landfill                      | 480          | 7/3               | 8/3               | 8/3               | 9/3               | 9/3               |
| Transit                       | 754          | 1/2               | 1/2               | 1/2               | 1/2               | 1/2               |
| <b>Total</b>                  |              | 258/112           | 307/131           | 316/133           | 319/134           | 322/135           |



HABERSHAM COUNTY  
GEORGIA | Est. 1818

DRAFT

Government-wide



HABERSHAM COUNTY  
GEORGIA | Est. 1818

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

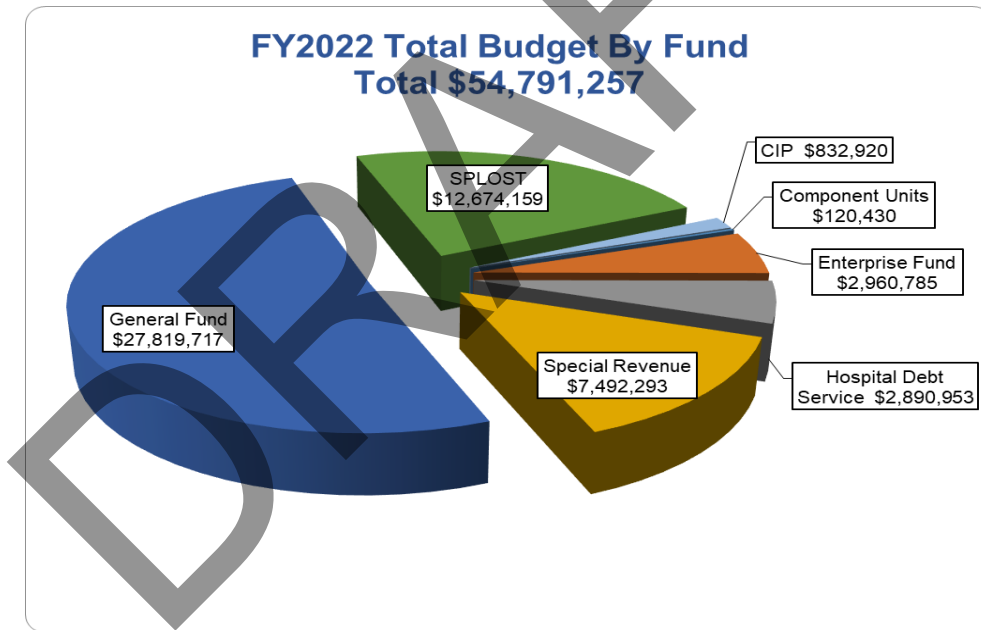
|                               | General<br>Fund   | Special<br>Revenue | Hospital<br>Bond | CIP<br>Fund    | SPLOST<br>Fund    | Enterprise<br>Fund | Component<br>Units | Total             |
|-------------------------------|-------------------|--------------------|------------------|----------------|-------------------|--------------------|--------------------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

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

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            |
|--|------------------|------------------|----------------|----------------|------------------|-----------------|-----------------|------------------|
| <b>Other Sources &amp; (Uses)</b>  |                  |                  |                |                |                  |                 |                 |                  |
| Transfer In (Out) - Jail Fund  | 70,000           | (70,000)         | -              | -              | -                | -               | -               | -                |
| Transfer In (Out) - Hotel/Motel  | 85,000           | (85,000)         | -              | -              | -                | -               | -               | -                |
| Transfer In (Out) - Felony Drug  | -                | (10,000)         | -              | -              | -                | -               | -               | (10,000)         |
| Transfer In (Out) - FDTC   | -                | 10,000           | -              | -              | -                | -               | -               | 10,000           |
| Transfer In (Out) - EMS  | (122,934)        | 122,934          | -              | -              | -                | -               | -               | -                |
| Transfer In (Out) - E911 Fund  | (563,145)        | 563,145          | -              | -              | -                | -               | -               | -                |
| Transfer In (Out) - Transit Fund   | (6,080)          | -                | -              | -              | -                | 6,080           | -               | -                |
| Transfer In (Out) - Senior Center  | (140,411)        | 140,411          | -              | -              | -                | -               | -               | -                |
| Transfer In (Out) - Hospital Debt  | 500,000          | -                | (500,000)      | -              | -                | -               | -               | -                |
| Transfer In (Out) - CIP Fund   | (832,920)        | -                | -              | 832,920        | -                | -               | -               | -                |
| Transfer In (Out) - SPLOST VII   | -                | -                | 1,250,000      | -              | -                | -               | -               | 1,250,000        |
| Appropriated Fund Balance  | 659,844          | 599,341          | -              | -              | 3,609,500        | 186,191         | -               | 5,054,876        |
| Sale of Assets   | -                | -                | -              | -              | -                | -               | 120,000         | 120,000          |
| <b>Total Other Sources &amp; (Uses)</b>  | <b>(350,646)</b> | <b>1,270,831</b> | <b>750,000</b> | <b>832,920</b> | <b>3,609,500</b> | <b>192,271</b>  | <b>120,000</b>  | <b>6,424,876</b> |
| <b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b> |                  |                  |                |                |                  |                 |                 |                  |
|  | \$ -             | \$ -             | \$ -           | \$ -           | \$ -             | \$ -            | \$ -            | \$ -             |





HABERSHAM COUNTY  
GEORGIA | Est. 1818

DRAFT

## General Fund

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



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

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



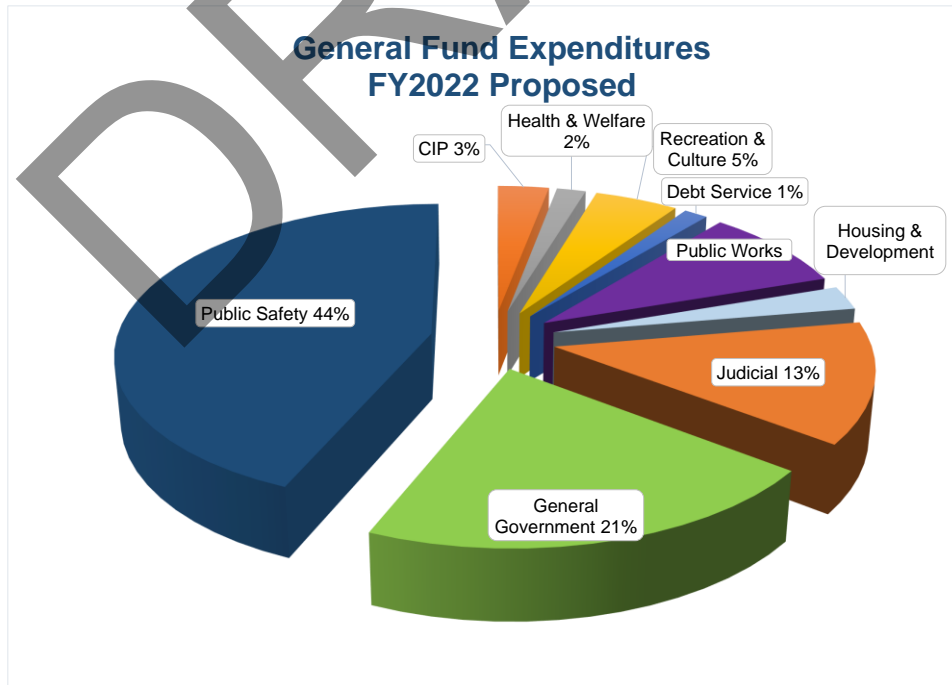
**FY2022 Annual Budget  
Governmental Funds - General Fund Revenue, Expenditures  
& Other Sources (Uses)**

Governmental Funds

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

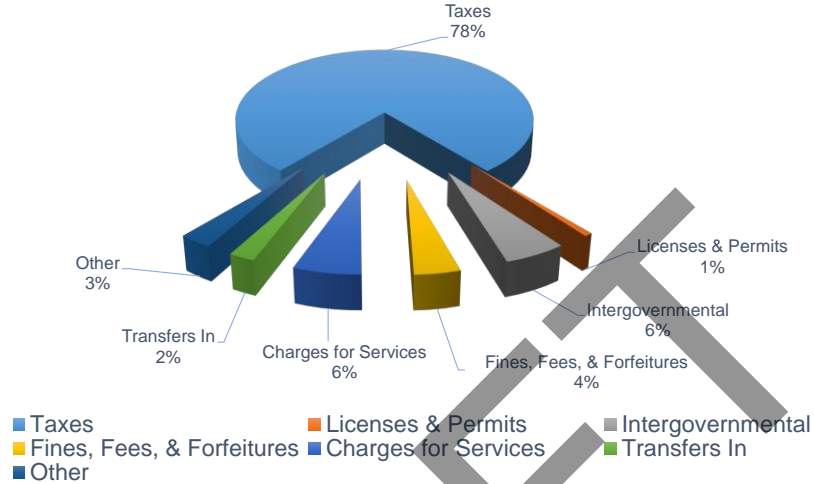
|  |                   |                   |             |             |             |
|--|-------------------|-------------------|-------------|-------------|-------------|
| <b>Excess (Deficiency) Of Revenue<br/>And Other Sources Over<br/>Expenditures And Other Uses</b> | <b>\$ 439,124</b> | <b>\$ 168,310</b> | <b>\$ 0</b> | <b>\$ -</b> | <b>\$ -</b> |
|--|-------------------|-------------------|-------------|-------------|-------------|

General Fund Revenue, Expenditures & Other Sources (Uses)



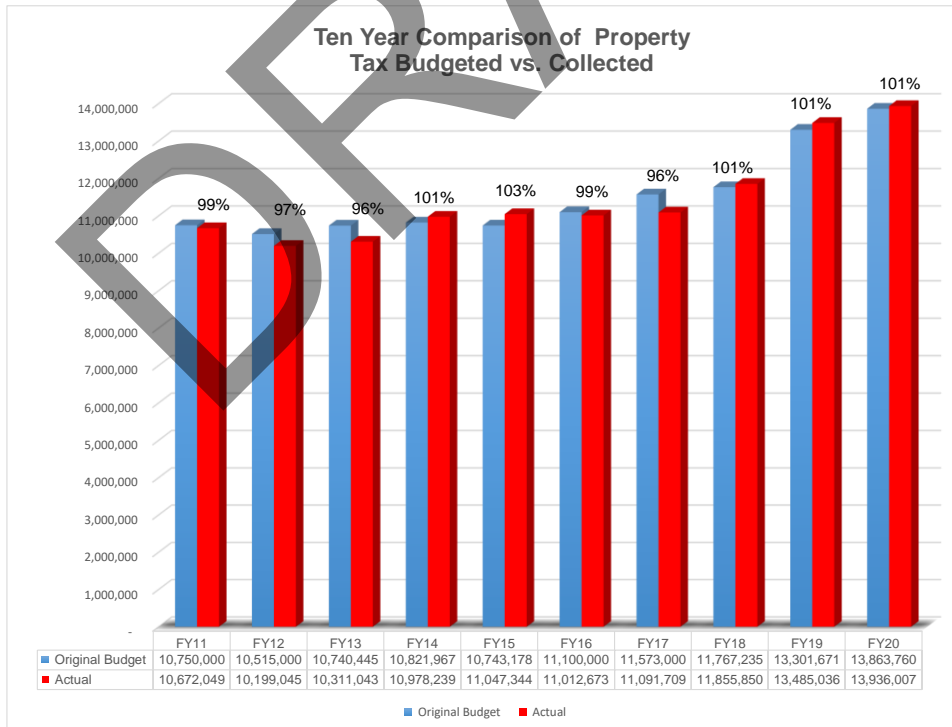
**Revenues**

The primary sources of revenue in the General Fund are Real Estate Taxes, Motor Vehicle Taxes and Insurance Premium Taxes. The total tax revenue is 78% of the County's total budgeted revenue.



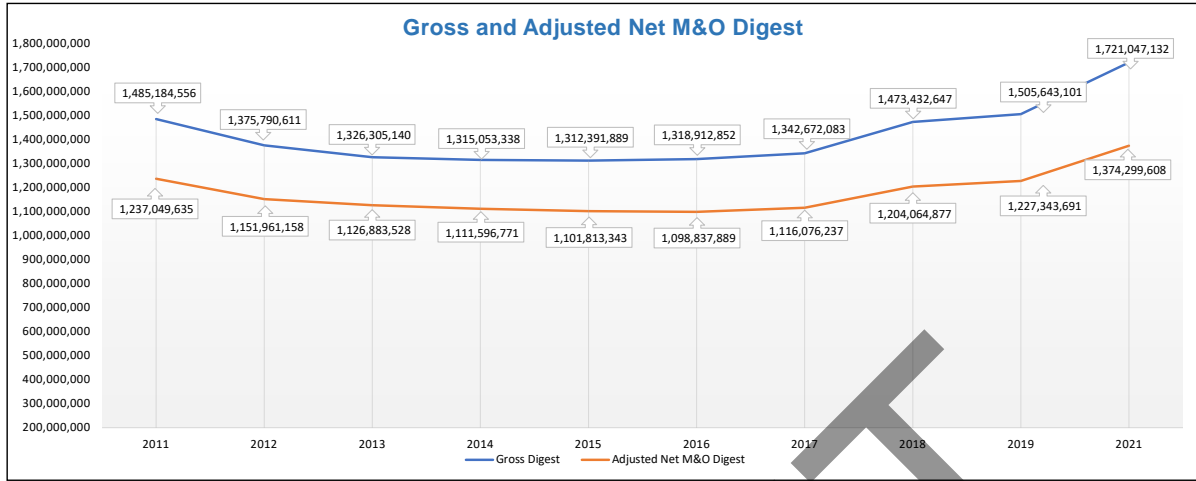
**Taxes**

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



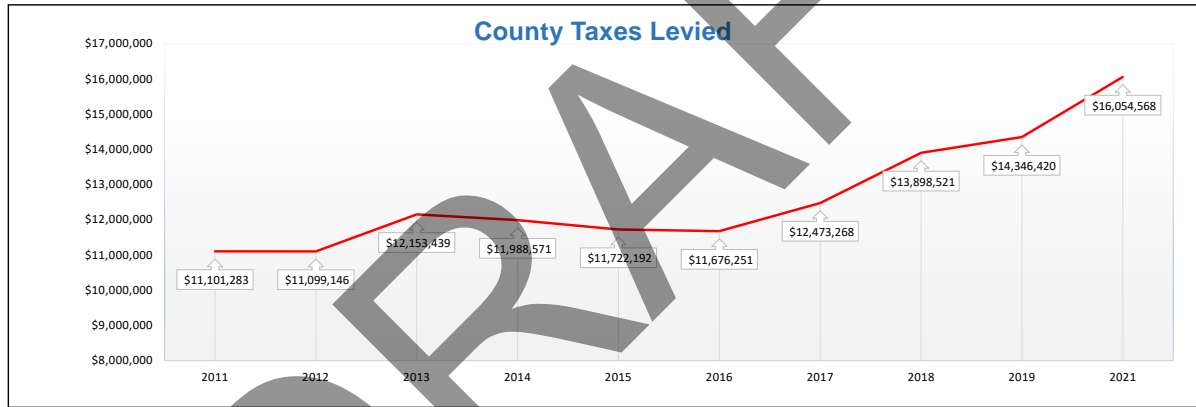
**Gross and Adjusted Net M&O**

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.



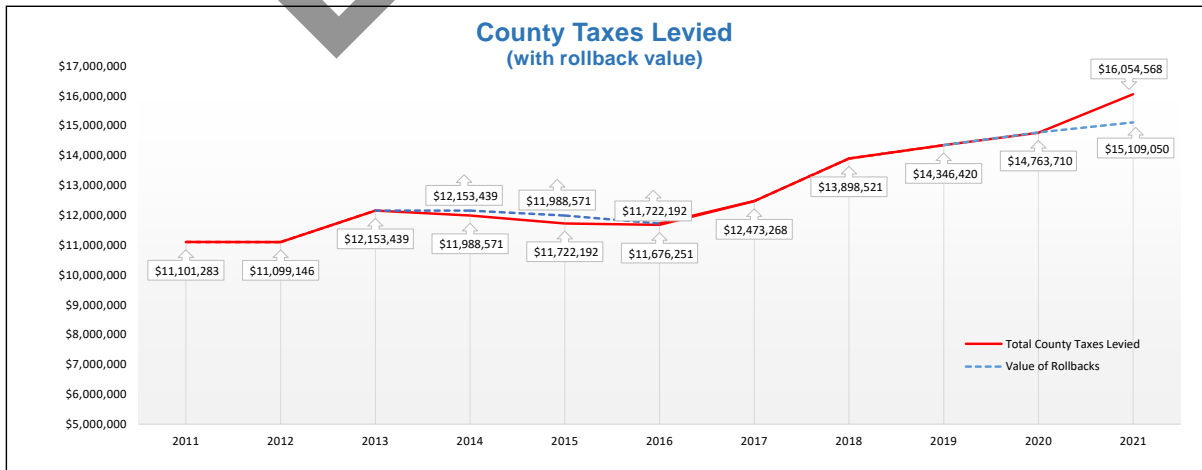
**County Tax Levied**

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 minus the millage equivalent of the total net assessed value added by reassessments of existing real property. During 2014, 2015, and 2016 the Board of Commissioners accepted the rollback rate and reduced the County Taxes Levied. Below is the ten year history of County Taxes Levied with the Value of Rollbacks for 2014 through 2016.





HABERSHAM COUNTY  
GEORGIA | Est. 1818

**FY2022 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

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

**FY2022 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

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

**FY2022 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

Governmental Funds

General Fund - Expenditure Summary

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

**FY2022 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

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



**FY2022 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

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

**FY2022 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

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



HABERSHAM COUNTY  
GEORGIA | Est. 1818

# GENERAL ADMINISTRATION

## Department Budget Overview

### COUNTYWIDE

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

#### Budget Highlights:

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

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

**FY2022 Annual Budget  
Governmental Funds - General Administration  
Countywide - 110**

Governmental Funds

General Administration - Countywide - 110

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

# GENERAL ADMINISTRATION

## Department Budget Overview

### BOARD OF COMMISSIONERS

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

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

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

**FY2022 Annual Budget  
Governmental Funds - General Administration  
Commissioners - 120**

Governmental Funds

General Administration - Commissioners - 120

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Part Time | 5              | 5              | 5              | 5                          | 5                          |

# GENERAL ADMINISTRATION

## Department Budget Overview

### COUNTY MANAGER

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

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

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

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

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

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

### FY21 Completed Goals

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

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



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

Governmental Funds

General Administration - County Manager - 121

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 2              | 2              | 2              | 3                          | 3                          |

# GENERAL ADMINISTRATION

## Department Budget Overview

### FINANCE DEPARTMENT

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

**Goal #1:** Implement a SPLOST VII reconciliation process to keep departments abreast of changes in their department's totals by fiscal year and overall duration of SPLOST VII.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

Governmental Funds

General Administration - Finance Department - 122

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 4              | 4              | 4              | 4                          | 4                          |

# GENERAL ADMINISTRATION

## Department Budget Overview

### HUMAN RESOURCES

The Habersham County Human Resources Department is responsible for the successful recruitment, compensation, development, and retention of a highly qualified workforce.

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

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

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

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

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

General Administration - Human Resources - 123

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

**Authorized Positions Per Department**

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

# GENERAL ADMINISTRATION

## Department Budget Overview

### SAFETY

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

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

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

#### Budget Highlights:

FY2022 budget reflects no operational changes.

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

#### FY21 Completed Goals

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

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

**FY2022 Annual Budget  
Governmental Funds - General Administration  
Safety - 154**

| <b>Expenditures</b>                 | <b>Actual<br/>FY18</b> | <b>Actual<br/>FY19</b> | <b>Actual<br/>FY20</b> | <b>Original<br/>Budget<br/>FY21</b> | <b>Approved<br/>Budget<br/>FY22</b> | <b>%<br/>of<br/>Change</b> |
|-------------------------------------|------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|----------------------------|
| <b>Operating Expenditures</b>       |                        |                        |                        |                                     |                                     |                            |
| Travel Expense                      | \$ 112                 | \$ -                   | \$ -                   | \$ 500                              | \$ 500                              |                            |
| Supplies                            | 218                    | 257                    | 411                    | 1,800                               | 1,800                               |                            |
| Special Events                      | 100                    | -                      | -                      | -                                   | -                                   |                            |
| <b>Total Operating Expenditures</b> | <b>430</b>             | <b>257</b>             | <b>411</b>             | <b>2,300</b>                        | <b>2,300</b>                        | <b>0%</b>                  |
| <b>Total Expenditures</b>           | <b>\$ 430</b>          | <b>\$ 257</b>          | <b>\$ 411</b>          | <b>\$ 2,300</b>                     | <b>\$ 2,300</b>                     | <b>0%</b>                  |

Governmental Funds

General Administration - Safety - 154

DRAFT

# GENERAL ADMINISTRATION

## Department Budget Overview

### TAX COMMISSIONER

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

#### Budget Highlights:

FY2022 budget reflects no operating changes.

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



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

Governmental Funds

General Administration - Tax Commissioner - 125

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

**Authorized Positions Per Department**

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

# GENERAL ADMINISTRATION

## Department Budget Overview

### TAX ASSESSORS

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

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

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

General Administration - Tax Assessors - 126

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 9              | 9              | 9              | 9                          | 9                          |
| Part Time | 5              | 5              | 5              | 5                          | 5                          |

# GENERAL ADMINISTRATION

## Department Budget Overview

### BOARD OF EQUALIZATION

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

**Budget Highlights:**

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

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

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

Governmental Funds

General Administration - Board of Equalization - 127

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

DRAFT

# GENERAL ADMINISTRATION

## Department Budget Overview

### COUNTY CLERK

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

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

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

**Budget Highlights:**

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

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

**FY21 Completed Goals**

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

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

Governmental Funds

General Administration - County Clerk - 130

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 1              | 1              | 1              | 1                          | 1                          |

# GENERAL ADMINISTRATION

## Department Budget Overview

### ELECTIONS & REGISTRATION

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

**Goal #1:** Change the job title of full-time position from Election's Assistant to Assistant Election Supervisor and change pay scale to Grade 15A (\$17.53/hr). Hire for this position by August 2, 2021.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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



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

Governmental Funds

General Administration - Elections & Registration - 145

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 2              | 2              | 2              | 2                          | 2                          |
| Part Time | -              | -              | -              | 1                          | 1                          |

# GENERAL ADMINISTRATION

## Department Budget Overview

### FACILITIES MANAGEMENT

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

**Goal #1:** Create an accurate spare parts and inventory log in FY2022.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

General Administration - Facilities Management - 155

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 10             | 11             | 11             | 11                         | 11                         |

# GENERAL ADMINISTRATION

## Department Budget Overview

### INFORMATION TECHNOLOGY

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

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

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

Governmental Funds

General Administration - Information Technology - 160

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 2              | 3              | 3              | 3                          | 4                          |

# PUBLIC WORKS

## Department Budget Overview

### FLEET MAINTENANCE

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

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

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

**Budget Highlight:**

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

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

**FY21 Completed Goals**

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

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

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

Governmental Funds

Public Works - Fleet Maintenance - 460

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 6              | 6              | 6              | 6                          | 6                          |

# PUBLIC WORKS

## Department Budget Overview

### ROADS & BRIDGES

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

**Goal #1:** Begin process of upgrading street name signs concurrent with FHWA standards. The project will be completed in five phases. Phase 2 to be completed by July 2022.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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



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

Governmental Funds

Public Works - Roads & Bridges - 475

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 25             | 26             | 26             | 26                         | 26                         |

# JUDICIAL SYSTEM

## Department Budget Overview

### PROBATE COURT

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

**Goal #1:** Probate Court will begin scanning Marriage Licenses and all aspects of Gun Permits into their court system program, My Court Manager.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

**Authorized Positions Per Department**

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

# JUDICIAL SYSTEM

## Department Budget Overview

### MAGISTRATE COURT

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

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

**Goal #1:** Continue to utilize technology in the most efficient and cost-effective way improving services provided by the court while continuing to utilize grants, free training, and materials provided by the State of Georgia.

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

#### Budget Highlights:

FY2022 budget reflects no operational change.

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

Judicial System - Magistrate Court - 231

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 2              | 2              | 2              | 2                          | 2                          |
| Part Time | -              | -              | -              | -                          | -                          |

# JUDICIAL SYSTEM

## Department Budget Overview

### CLERK OF COURT

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

**Goal #1:** To begin archiving court documents that cannot be destroyed by utilizing an Archive Shelving System, as budget may allow. This project is estimated to take 12 to 18 months of work to complete, as time may allow.

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

#### Budget Highlights:

FY2022 budget reflects no operational change.

|                        | Actual<br>2018 | Actual<br>2019 | Actual<br>2020 | Original<br>Budget<br>2021 | Approved<br>Budget<br>2022 |
|------------------------|----------------|----------------|----------------|----------------------------|----------------------------|
| Salaries               | \$451,080      | \$469,984      | \$480,548      | \$488,537                  | \$515,278                  |
| Benefits               | 152,983        | 156,507        | 203,675        | 175,794                    | 204,465                    |
| Operating Expenditures | 56,087         | 69,781         | 64,639         | 72,200                     | 72,200                     |
| Total Expenditures     | \$660,150      | \$696,272      | \$748,861      | \$736,531                  | \$791,943                  |

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

Governmental Funds

Judicial System - Clerk of Court - 235

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 14             | 14             | 14             | 14                         | 14                         |

# JUDICIAL SYSTEM

## Department Budget Overview

### JUVENILE OFFENDERS

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

**Budget Highlights:**

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

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



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

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

**DRAFT**

**Governmental Funds**

**Judicial System - Juvenile Offenders - 264**

# JUDICIAL SYSTEM

## Department Budget Overview

### SUPERIOR COURT

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

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

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 2              | 2              | 2              | 2                          | 2                          |
| Part Time | 4              | 4              | 4              | 4                          | 4                          |

# JUDICIAL SYSTEM

## Department Budget Overview

### DISTRICT ATTORNEY

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

Judicial System - District Attorney - 266

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

**Authorized Positions Per Department**

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

# JUDICIAL SYSTEM

## Department Budget Overview

### PUBLIC DEFENDER

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

#### Budget Highlights:

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

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

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

Governmental Funds

Judicial System - Public Defender - 267

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 1              | 1              | 1              | 1                          | 1                          |

# JUDICIAL SYSTEM

## Department Budget Overview

### JUVENILE COURT

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

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

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

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

#### Budget Highlight:

FY2022 budget reflects no operational changes.

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

#### FY21 Completed Goals

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

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



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

Governmental Funds

Judicial System - Juvenile Court - 268

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 2              | 2              | 2              | 2                          | 2                          |
| Part Time | 1              | -              | -              | -                          | -                          |

# JUDICIAL SYSTEM

## Department Budget Overview

### STATE COURT

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

**Budget Highlight:**

FY2022 budget reflects no operational changes.

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

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

Governmental Funds

Judicial System - State Court - 270

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 1              | 1              | 1              | 1                          | 1                          |
| Part Time | 1              | 1              | 1              | 1                          | 1                          |

# JUDICIAL SYSTEM

## Department Budget Overview

### SOLICITOR

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

#### Budget Highlights:

FY2022 budget reflects no operational changes.

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

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

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 1              | 1              | 1              | 1                          | 1                          |
| Part Time | 1              | 1              | 1              | 1                          | 1                          |

# PUBLIC SAFETY

## Department Budget Overview

### CORONER

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

#### Budget Highlights:

FY2022 budget reflects no operational changes.

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

**FY2022 Annual Budget  
Governmental Funds - Public Safety  
Coroner - 382**

Governmental Funds

Public Safety - Coroner - 382

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 1              | 1              | 1              | 1                          | 1                          |
| Part Time | -              | 1              | 1              | 1                          | 1                          |

# PUBLIC SAFETY

## Department Budget Overview

### SHERIFF'S DEPARTMENT - OPERATIONS

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

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

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

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

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

#### Budget Highlights:

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

|                        | Actual<br>2018 | Actual<br>2019 | Actual<br>2020 | Original<br>Budget<br>2021 | Approved<br>Budget<br>2022 |
|------------------------|----------------|----------------|----------------|----------------------------|----------------------------|
| Salaries               | \$2,051,580    | \$2,355,936    | \$2,470,739    | \$2,429,110                | \$2,842,205                |
| Benefits               | 619,734        | 682,644        | 850,858        | 772,432                    | 952,058                    |
| Operating Expenditures | 694,040        | 731,724        | 697,768        | 647,834                    | 713,737                    |
| Total Expenditures     | \$3,365,355    | \$3,770,304    | \$4,019,365    | \$3,849,376                | \$4,508,000                |

#### FY21 Completed Goals

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

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



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

Governmental Funds

Public Safety - Sheriff's Department - Operations - 340

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 45             | 47             | 49             | 49                         | 49                         |
| Part Time | 9              | 9              | 9              | 9                          | 9                          |

# PUBLIC SAFETY

## Department Budget Overview

### SHERIFF'S DEPARTMENT - JAIL

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

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

**Goal #2:** Divide workload evenly between all shifts

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

#### Budget Highlights

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

Public Safety - Sheriff's Department - Jail - 341

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 38             | 39             | 39             | 39                         | 39                         |
| Part Time | -              | -              | -              | -                          | -                          |

# PUBLIC SAFETY

## Department Budget Overview

### SHERIFF'S DEPARTMENT – H.E.A.T. UNIT

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

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

#### Budget Highlights

FY2022 budget reflects no operational changes.

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

#### FY21 Completed Goals

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

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

Governmental Funds

Public Safety - H.E.A.T. Unit - 342

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 1              | 1              | 1              | 1                          | 1                          |

# PUBLIC SAFETY

## Department Budget Overview

### ANIMAL CARE & CONTROL

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

**Goal #1:** Continue to keep euthanasia rate below 10% by working with local adopters and rescue groups.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

Public Safety - Animal Care & Control - 374

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 4              | 6              | 6              | 6                          | 6                          |
| Part Time | 4              | 3              | 3              | 3                          | 3                          |

# PUBLIC SAFETY

## Department Budget Overview

### EMERGENCY SERVICES - FIRE DEPARTMENT

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

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

**Goal #1:** Two person engines for majority of our front-line fire apparatus by applying for and being awarded the 2021 FEMA SAFER Staffing Grant for 9 new Firefighter/EMTs. This will help bring three more engines up to two person per shift.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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



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

Governmental Funds

Public Safety - Fire Department - 384

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 24             | 28             | 28             | 28                         | 28                         |
| Part Time | 17             | 17             | 17             | 17                         | 17                         |

# PUBLIC SAFETY

## Department Budget Overview

### EMERGENCY MANAGEMENT AGENCY

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

**Goal #1:** During these challenging times, required continued education hours are much harder to obtain. Obtaining required training hours.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

Public Safety - Emergency Management Agency - 385

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

# PUBLIC SAFETY

## Department Budget Overview

### EMERGENCY MEDICAL SERVICE

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

Budget reflects reclassification to Special Revenue Fund in FY2018.

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

DRAFT

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

| <b>Expenditures</b>                 | <b>Actual<br/>FY18</b> | <b>Actual<br/>FY19</b> | <b>Actual<br/>FY20</b> | <b>Original<br/>Budget<br/>FY21</b> | <b>Apprvoed<br/>Budget<br/>FY22</b> | <b>%<br/>of<br/>Change</b> |
|-------------------------------------|------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|----------------------------|
| <b>Operating Expenditures</b>       |                        |                        |                        |                                     |                                     |                            |
| Advertising                         | \$ -                   | \$ -                   | \$ -                   | \$ -                                | \$ -                                | -                          |
| Travel                              | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Vehicle Parts/Repair/Maint          | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Contracted Services                 | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Lease Payment                       | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Supplies                            | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Uniforms                            | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Gas/Oil                             | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Tires/Tubes                         | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Small Equipment Under \$5,000       | -                      | -                      | -                      | -                                   | -                                   | -                          |
| Co.EMS Subsidy to HAB Medical       | (136,229)              | -                      | -                      | -                                   | -                                   | -                          |
| <b>Total Operating Expenditures</b> | <b>(136,229)</b>       | <b>-</b>               | <b>-</b>               | <b>-</b>                            | <b>-</b>                            | <b>0%</b>                  |
| <b>Total Expenditures</b>           | <b>\$ (136,229)</b>    | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                         | <b>\$ -</b>                         | <b>0%</b>                  |

DRAFT

Governmental Funds

Public Safety - Emergency Medical Service - 395

# HOUSING AND DEVELOPMENT

## Department Budget Overview

### PLANNING & DEVELOPMENT

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

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

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

Housing & Development - Planning & Development - 794

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 7              | 7              | 7              | 7                          | 7                          |

# HOUSING AND DEVELOPMENT

## Department Budget Overview

### EXTENSION SERVICES

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

**Goal #1:** To secure SARP funds to continue watershed restoration efforts.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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



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

Governmental Funds

Housing & Development - Extension Services - 750

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Part Time | 1              | 1              | 1              | 1                          | 1                          |

# HOUSING AND DEVELOPMENT

## Department Budget Overview

### PLANNING COMMISSION

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

#### Budget Highlights:

FY2022 budget reflects an increase in Supplies of \$100.

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

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

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

Governmental Funds

Housing & Development - Planning Commission - 796

DRAFT

# CULTURE & RECREATION

## Department Budget Overview

### RECREATION DEPARTMENT

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

**Goal #1:** As the COVID-19 Pandemic subsides, HCPRD makes it a priority to provide a fun, safe & positive environment for all patrons and participants of Habersham County. Our goal is to regain participation in programs and facility usage/rentals.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

Culture & Recreation - Recreation Department - 696

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 5              | 5              | 5              | 5                          | 5                          |
| Part Time | 41             | 41             | 41             | 41                         | 41                         |

# INDEPENDENT AGENCIES

## Department Budget Overview

### INDEPENDENT AGENCIES

Habersham County supports the following Independent Agencies:

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

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

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

**FY2022 Annual Budget  
Governmental Funds  
Independent Agencies**

Governmental Funds

Independent Agencies

| <b>Expenditures</b>                 | <b>Actual<br/>FY18</b> | <b>Actual<br/>FY19</b> | <b>Actual<br/>FY20</b> | <b>Original<br/>Budget<br/>FY21</b> | <b>Approved<br/>Budget<br/>FY22</b> | <b>%<br/>of<br/>Change</b> |
|-------------------------------------|------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|----------------------------|
| <b>Operating Expenditures</b>       |                        |                        |                        |                                     |                                     |                            |
| Board Of Education                  | \$ 365,473             | \$ 369,250             | \$ 379,831             | \$ 369,000                          | \$ 380,000                          |                            |
| Mental Health                       | 26,300                 | 26,300                 | 26,300                 | 30,000                              | 30,000                              |                            |
| Soque River Watershed Assoc         | 5,000                  | 5,000                  | 5,000                  | 5,000                               | 5,000                               |                            |
| Legacy Link                         | 10,450                 | 10,450                 | 11,450                 | 11,450                              | 12,450                              |                            |
| County Health Department            | 198,788                | 198,788                | 198,788                | 198,788                             | 198,788                             |                            |
| Family & Children Services          | 71,422                 | 71,710                 | 74,787                 | 87,300                              | 92,300                              |                            |
| Boys and Girls Club                 | -                      | -                      | -                      | -                                   | 30,000                              |                            |
| Library System                      | 297,896                | 311,121                | 316,825                | 316,825                             | 320,000                             |                            |
| Forestry Commission                 | 7,832                  | 7,660                  | 7,660                  | 7,660                               | 7,660                               |                            |
| <b>Total Operating Expenditures</b> | <b>983,160</b>         | <b>1,000,279</b>       | <b>1,020,640</b>       | <b>1,026,023</b>                    | <b>1,076,198</b>                    | <b>5%</b>                  |
| <b>Total Expenditures</b>           | <b>\$ 983,160</b>      | <b>\$ 1,000,279</b>    | <b>\$ 1,020,640</b>    | <b>\$ 1,026,023</b>                 | <b>\$ 1,076,198</b>                 | <b>5%</b>                  |

DRAFT



HABERSHAM COUNTY  
GEORGIA | Est. 1818



DRAFT

## 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<br>2018 | Actual<br>2019 | Actual<br>2020 | Original<br>Budget<br>2021 | Approved<br>Budget<br>2022 |
|---|----------------|----------------|----------------|----------------------------|----------------------------|
| Revenues  | \$88,779       | \$138,228      | \$114,762      | \$129,740                  | \$100,000                  |
| Expenditures  | -              | 14,500         | \$57,546       | 100,000                    | 90,000                     |
| Other Sources and (Uses)  | (78,000)       | (60,000)       | (70,000)       | (29,740)                   | (10,000)                   |
| Excess (Deficiency) Of Revenue<br>and Other Sources Over<br>Expenditures and Other Uses | \$10,779       | \$63,728       | \$ (12,785)    | \$ -                       | \$ -                       |

### INMATE WELFARE

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

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

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

Governmental Funds

Special Revenues - Jail Fund - 202 &  
Inmate Welfare - 203

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

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

### HOTEL MOTEL TAX

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

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

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

Governmental Funds

Special Revenues - Law Library - 205 &  
Hotel/Motel Tax - 274

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

# 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.

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

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

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

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

Drug Court- 35

FDTC- 10

MHC- 5

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

Governmental Funds

Special Revenue - Felony Drug Court - 290

|  | Actual<br>FY18   | Actual<br>FY19   | Actual<br>FY20     | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|--|------------------|------------------|--------------------|----------------------------|----------------------------|-------------------|
| <b>Drug Abuse Treatment/Felony Drug Court</b>  |                  |                  |                    |                            |                            |                   |
| <b>Revenues</b>  |                  |                  |                    |                            |                            |                   |
| Intergovernmental  | \$ 482,054       | \$ 484,379       | \$ 478,421         | \$ 563,283                 | \$ 436,408                 |                   |
| Fines, Fees & Forfeitures  | 172,194          | 164,664          | 128,408            | 158,500                    | 156,035                    |                   |
| Other  | 210              | 469              | 458                | -                          | 162,791                    |                   |
| <b>Total Revenues</b>  | <b>654,458</b>   | <b>649,512</b>   | <b>607,287</b>     | <b>721,783</b>             | <b>755,234</b>             | <b>5%</b>         |
| <b>Expenditures</b>  |                  |                  |                    |                            |                            |                   |
| Personal Services  | 111,033          | 152,732          | 178,070            | 179,663                    | 260,940                    |                   |
| Contracted Services  | 402,222          | 372,734          | 402,320            | 452,891                    | 418,402                    |                   |
| Operating Services   | 75,452           | 86,028           | 50,043             | 95,428                     | 65,892                     |                   |
| <b>Total Expenditures</b>  | <b>588,707</b>   | <b>611,494</b>   | <b>630,433</b>     | <b>727,982</b>             | <b>745,234</b>             | <b>2%</b>         |
| <b>Other Sources and (Uses)</b>  |                  |                  |                    |                            |                            |                   |
| Transfer In (Out) to General Fund  | (5,683)          | (6,000)          | -                  | -                          | -                          |                   |
| Transfer In (Out) to FDTC  | (8,501)          | -                | (35,756)           | (10,000)                   | (10,000)                   |                   |
| Non-Expendable Reserves  | -                | -                | -                  | -                          | -                          |                   |
| Appropriated Fund Balance  | -                | -                | -                  | 16,199                     | -                          |                   |
| <b>Total Other Sources and (Uses)</b>  | <b>(14,184)</b>  | <b>(6,000)</b>   | <b>(35,756)</b>    | <b>6,199</b>               | <b>(10,000)</b>            | <b>-261%</b>      |
| <b>Excess (Deficiency) Of Revenue<br/>And Other Sources Over<br/>Expenditures And Other Uses</b> | <b>\$ 51,567</b> | <b>\$ 32,018</b> | <b>\$ (58,903)</b> | <b>\$ -</b>                | <b>\$ -</b>                |                   |

DRAFT

DRAFT

This page intentionally left blank.



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

Governmental Funds

Special Revenue - Felony Drug Court - 290

| Expenditures                        | Actual<br>FY18    | Actual<br>FY19    | Actual<br>FY20    | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|-------------------------------------|-------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------|
| <b>Salaries</b>                     |                   |                   |                   |                            |                            |                   |
| Regular Salaries                    | \$ 81,134         | \$ 117,135        | \$ 131,068        | \$ 129,480                 | \$ 171,043                 |                   |
| Part Time Salaries                  | -                 | -                 | -                 | -                          | 14,976                     |                   |
| <b>Total Salaries</b>               | <b>81,134</b>     | <b>117,135</b>    | <b>131,068</b>    | <b>129,480</b>             | <b>186,019</b>             | <b>44%</b>        |
| <b>Benefits</b>                     |                   |                   |                   |                            |                            |                   |
| Group Insurance                     | 17,978            | 25,941            | 31,728            | 34,020                     | 50,745                     |                   |
| Retirement Contribution             | 3,168             | -                 | 4,730             | 4,754                      | 8,049                      |                   |
| Social Security (FICA)              | 7,671             | 8,305             | 9,170             | 9,905                      | 14,231                     |                   |
| Workers' Compensation               | 488               | 614               | 572               | 608                        | 701                        |                   |
| Vision Insurance                    | 130               | 169               | 174               | 195                        | 260                        |                   |
| Dental Insurance                    | 464               | 568               | 629               | 701                        | 935                        |                   |
| <b>Total Benefits</b>               | <b>29,899</b>     | <b>35,597</b>     | <b>47,002</b>     | <b>50,183</b>              | <b>74,921</b>              | <b>49%</b>        |
| <b>Total Personal Services</b>      | <b>111,033</b>    | <b>152,732</b>    | <b>178,070</b>    | <b>179,663</b>             | <b>260,940</b>             | <b>45%</b>        |
| <b>Operating Expenditures</b>       |                   |                   |                   |                            |                            |                   |
| Telephone                           | 1,678             | 548               | -                 | 2,160                      | -                          |                   |
| Travel Expense                      | 3,281             | 2,746             | 3,569             | 3,221                      | 5,493                      |                   |
| Parts/Repair/Maint                  | -                 | -                 | -                 | -                          | -                          |                   |
| Postage                             | -                 | 99                | 100               | 325                        | 300                        |                   |
| Conference & Training               | 138               | -                 | 3,333             | 500                        | 3,273                      |                   |
| Non-Vehicle Parts/Repair/Maint      | -                 | 3,712             | 141               | 2,000                      | 1,000                      |                   |
| Rent                                | -                 | -                 | 7,700             | 12,000                     | 8,400                      |                   |
| Contracted Services                 | 335,114           | 304,806           | 316,339           | 347,800                    | 342,610                    |                   |
| Waste Disposal                      | 210               | 312               | 486               | 240                        | 240                        |                   |
| Drug Testing                        | 61,801            | 60,512            | 70,512            | 84,645                     | 57,086                     |                   |
| Miscellaneous                       | 1,607             | 896               | 300               | 3,000                      | 14,850                     |                   |
| Utilities                           | -                 | 3,600             | 5,474             | 6,000                      | 6,000                      |                   |
| Supplies                            | 3,811             | 11,084            | 3,446             | 8,500                      | 4,980                      |                   |
| Small Equipment Under \$5,000       | -                 | 615               | -                 | -                          | -                          |                   |
| Special Events                      | 2,910             | 3,838             | 3,212             | 4,000                      | 2,000                      |                   |
| Charges From Other Counties         | 67,125            | 65,996            | 37,612            | 73,928                     | 38,062                     |                   |
| Transfer to General Fund            | 5,683             | 6,000             | -                 | -                          | -                          |                   |
| Transfer to FDTC                    | 8,501             | -                 | 35,756            | 10,000                     | 10,000                     |                   |
| Non-Expendable Reserve              | -                 | -                 | -                 | -                          | -                          |                   |
| <b>Total Operating Expenditures</b> | <b>491,858</b>    | <b>464,762</b>    | <b>487,980</b>    | <b>558,319</b>             | <b>494,294</b>             | <b>-11%</b>       |
| <b>Total Expenditures</b>           | <b>\$ 602,891</b> | <b>\$ 617,494</b> | <b>\$ 666,050</b> | <b>\$ 737,982</b>          | <b>\$ 735,234</b>          | <b>2%</b>         |

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 2              | 2              | 3              | 3                          | 3                          |
| Part Time | -              | -              | -              | -                          | -                          |

# SPECIAL REVENUE FUND

## Department Budget Overview

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

### FAMILY DEPENDENCY TREATMENT & MENTAL HEALTH COURT

Family Dependency Treatment Court is an intensive outpatient treatment program that combines substance abuse treatment, parenting classes, counseling, and accountability to maximize the success rate of participants in leading sober and fulfilled lives. The program works closely with DFACS to meet the best needs of children in families who are participating. Mental Health Court is a new treatment program through the Superior Court system that is available to those who are incarcerated in jail with severe mental health issues that have not historically had any treatment options. These programs are 90% grant funded with a 10% matching component.

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

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

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

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

Drug Court- 35

FDTC- 10

MHC- 5

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

|  | Actual<br>FY18    | Actual<br>FY19  | Actual<br>FY20    | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|--|-------------------|-----------------|-------------------|----------------------------|----------------------------|-------------------|
| <b>Family Dependency and Mental Health Treatment Court</b>                                       |                   |                 |                   |                            |                            |                   |
| <b>Revenues</b>  |                   |                 |                   |                            |                            |                   |
| Intergovernmental Grant  | \$ 80,451         | \$ 139,494      | \$ 210,633        | \$ 389,058                 | \$ 207,638                 |                   |
| Fines, Fees & Forfeitures  | 20,252            | 20,533          | 15,831            | 43,464                     | 19,247                     |                   |
| Other  | -                 | -               | -                 | -                          | -                          |                   |
| <b>Total Revenues</b>  | <b>100,703</b>    | <b>160,027</b>  | <b>226,464</b>    | <b>432,522</b>             | <b>226,885</b>             | <b>-48%</b>       |
| <b>Expenditures</b>  |                   |                 |                   |                            |                            |                   |
| Personal Services  | 47,678            | 63,368          | 102,032           | 129,850                    | 132,124                    |                   |
| Contracted Services  | 60,707            | 87,346          | 167,402           | 288,180                    | 104,261                    |                   |
| Operating Services   | 5,870             | 2,506           | 2,016             | 6,700                      | 500                        |                   |
| <b>Total Expenditures</b>  | <b>114,254</b>    | <b>153,221</b>  | <b>271,451</b>    | <b>424,730</b>             | <b>236,885</b>             | <b>-44%</b>       |
| <b>Other Sources and (Uses)</b>  |                   |                 |                   |                            |                            |                   |
| Transfer In (Out) to Date Fund   | 8,501             | -               | 35,756            | 10,000                     | 10,000                     |                   |
| Fund Balance Forward   | -                 | -               | -                 | (17,792)                   | -                          |                   |
| <b>Total Other Sources and (Uses)</b>  | <b>8,501</b>      | <b>-</b>        | <b>35,756</b>     | <b>(7,792)</b>             | <b>10,000</b>              | <b>-122%</b>      |
| <b>Excess (Deficiency) Of Revenue<br/>And Other Sources Over<br/>Expenditures And Other Uses</b> | <b>\$ (5,050)</b> | <b>\$ 6,806</b> | <b>\$ (9,230)</b> | <b>\$ -</b>                | <b>\$ -</b>                |                   |

DRAFT

Governmental Funds

Special Revenue - Family Dependency and Mental Health Treatment Court - 291

DRAFT

This page intentionally left blank.

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

Governmental Funds

Special Revenue - Family Dependency and Mental Health  
Treatment Court - 291

| Expenditures                        | Actual<br>FY18    | Actual<br>FY19    | Actual<br>FY20    | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|-------------------------------------|-------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------|
| <b>Salaries</b>                     |                   |                   |                   |                            |                            |                   |
| Regular Salaries                    | \$ 37,488         | \$ 36,450         | \$ 72,478         | \$ 78,728                  | \$ 83,953                  |                   |
| Part Time Salaries                  | -                 | 14,129            | 14,115            | 31,200                     | 16,636                     |                   |
| Overtime                            | 111               | -                 | -                 | -                          | -                          |                   |
| <b>Total Salaries</b>               | <b>37,600</b>     | <b>50,578</b>     | <b>86,594</b>     | <b>109,928</b>             | <b>100,589</b>             | <b>-8%</b>        |
| <b>Benefits</b>                     |                   |                   |                   |                            |                            |                   |
| Group Insurance                     | 5,426             | 8,809             | 6,816             | 7,807                      | 17,938                     |                   |
| Retirement Contribution             | 1,404             | -                 | 1,476             | 2,891                      | 4,895                      |                   |
| Social Security (FICA)              | 2,794             | 3,444             | 6,537             | 8,409                      | 7,695                      |                   |
| Workers' Compensation               | 204               | 286               | 377               | 516                        | 409                        |                   |
| Vision Insurance                    | 55                | 57                | 51                | 65                         | 130                        |                   |
| Dental Insurance                    | 196               | 194               | 182               | 234                        | 468                        |                   |
| <b>Total Benefits</b>               | <b>10,078</b>     | <b>12,790</b>     | <b>15,438</b>     | <b>19,922</b>              | <b>31,535</b>              | <b>58%</b>        |
| <b>Total Personal Services</b>      | <b>47,678</b>     | <b>63,368</b>     | <b>102,032</b>    | <b>129,850</b>             | <b>132,124</b>             | <b>2%</b>         |
| <b>Operating Expenditures</b>       |                   |                   |                   |                            |                            |                   |
| Telephone                           | -                 | -                 | -                 | 1,440                      | -                          |                   |
| Travel Expense                      | 551               | 3,865             | 6,329             | 7,820                      | 1,171                      |                   |
| Postage                             | 24                | 51                | 77                | -                          | -                          |                   |
| Conference & Training               | 17                | 180               | 1,394             | 2,000                      | 1,171                      |                   |
| Contracted Services                 | 57,515            | 80,631            | 147,053           | 262,520                    | 99,951                     |                   |
| Drug Testing                        | 2,600             | 2,620             | 12,550            | 14,400                     | 2,328                      |                   |
| Miscellaneous                       | 635               | 1,139             | 492               | 3,000                      | 500                        |                   |
| Supplies                            | 2,145             | 1,367             | 1,394             | 1,200                      | -                          |                   |
| Special Events                      | 3,090             | -                 | 130               | 2,500                      | -                          |                   |
| <b>Total Operating Expenditures</b> | <b>66,577</b>     | <b>89,853</b>     | <b>169,419</b>    | <b>294,880</b>             | <b>104,761</b>             | <b>-64%</b>       |
| <b>Total Expenditures</b>           | <b>\$ 114,254</b> | <b>\$ 153,221</b> | <b>\$ 271,451</b> | <b>\$ 424,730</b>          | <b>\$ 236,885</b>          | <b>-44%</b>       |

**Authorized Positions Per Department**

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

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

## EMERGENCY MEDICAL SERVICES

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

**Goal #1:** Two person engines for majority of our front-line fire apparatus by applying for and being awarded the 2021 FEMA SAFER Staffing Grant for 9 new Firefighter/EMTs. This will help bring three more engines up to two person per shift.

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

### Budget Highlights:

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

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

### FY21 Completed Goals

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

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

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

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

DRAFT

Governmental Funds

Special Revenue - Emergency Medical Services - 209

DRAFT

This page intentionally left blank.



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

Governmental Funds

Special Revenue - Emergency Medical Services - 209

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 30             | 30             | 39             | 39                         | 40                         |
| Part Time | 17             | 17             | 17             | 17                         | 18                         |

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### E-911

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

**Goal #1:** The E911 center is currently down seven full time positions. We would like to be fully staffed this fiscal year.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

Governmental Funds

Special Revenue - E-911 - 215

DRAFT

This page intentionally left blank.

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

Governmental Funds

Special Revenue - E-911 - 215

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 20             | 22             | 22             | 22                         | 23                         |
| Part Time | 14             | 14             | 14             | 14                         | 14                         |

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### SENIOR CENTER

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

**Goal #1:** Review client assessments to determine client needs and preferences. Gather client feedback and react accordingly to review and identify areas of improvement in our service and programs.

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

#### Budget Highlights:

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

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

#### FY21 Completed Goals

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

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

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

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

DRAFT

Governmental Funds

Special Revenue - Senior Center - 262

DRAFT

This page intentionally left blank.



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

Governmental Funds

Special Revenue - Senior Center - 262

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 5              | 5              | 5              | 5                          | 5                          |
| Part Time | 1              | 2              | 3              | 3                          | 3                          |

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### CONFISCATED ASSETS

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

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

DRAFT

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

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

DRAFT

Governmental Funds

Special Revenue - Confiscated Assets - 225



HABERSHAM COUNTY  
GEORGIA | Est. 1818

DRAFT

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

DRAFT

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

|  | Actual<br>FY18      | Actual<br>FY19        | Actual<br>FY20      | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|--|---------------------|-----------------------|---------------------|----------------------------|----------------------------|-------------------|
| <b>Revenues</b>  |                     |                       |                     |                            |                            |                   |
| Interest   | \$ 47,927           | \$ 62,436             | \$ 1,059            | \$ -                       | \$ -                       |                   |
| Other  | 4,557               | -                     | -                   | -                          | -                          |                   |
| <b>Total Revenues</b>  | <b>52,484</b>       | <b>62,436</b>         | <b>1,059</b>        | <b>-</b>                   | <b>-</b>                   | <b>0%</b>         |
| <b>Expenditures</b>  |                     |                       |                     |                            |                            |                   |
| Capital Outlay   | 2,472,451           | 5,644,342             | 786,618             | 467,109                    | 832,920                    |                   |
| <b>Total Expenditures</b>  | <b>2,472,451</b>    | <b>5,644,342</b>      | <b>786,618</b>      | <b>467,109</b>             | <b>832,920</b>             | <b>78%</b>        |
| <b>Other Sources and (Uses)</b>  |                     |                       |                     |                            |                            |                   |
| Transfers In - General Fund  | 379,314             | 842,942               | -                   | 467,109                    | 832,920                    |                   |
| Proceeds from Contracts Payable  | 6,724,275           | -                     | -                   | -                          | -                          |                   |
| <b>Total Other Sources and (Uses)</b>  | <b>7,103,589</b>    | <b>842,942</b>        | <b>-</b>            | <b>467,109</b>             | <b>832,920</b>             | <b>78%</b>        |
| <b>Excess (Deficiency) Of Revenue<br/>And Other Sources Over<br/>Expenditures And Other Uses</b> | <b>\$ 4,683,622</b> | <b>\$ (4,738,965)</b> | <b>\$ (785,559)</b> | <b>\$ -</b>                | <b>\$ -</b>                |                   |

Governmental Funds

Capital Improvements Fund

DRAFT

DRAFT

This page intentionally left blank.



**FY2022 Annual Budget  
Capital Improvements Fund  
Budgeted Expenditures**

Governmental Funds

Capital Improvements Fund

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

**FY2022 Annual Budget  
Capital Improvements Fund - continued  
Budgeted Expenditures**

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

DRAFT

Five Year Capital Improvements Plan

Fiscal Years 2022 – 2026

# Habersham County, GA

## Five-Year Capital Improvements Plan for Fiscal Years 2022-2026

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

| Department/Category                | Financial Summary    |                     |                     |                     |                     |                     | SPLOST VI         | SPLOST VII          | Grant             | CIP               | Other             | Landfill          |
|------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | 5-Year Total         | FY22                | FY23                | FY24                | FY25                | FY26                |                   |                     |                   |                   |                   |                   |
|                                    | \$ -                 | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              | \$ -                | \$ -              | \$ -              | \$ -              | \$ -              |
| 123 Human Resources                | 295,000              | -                   | 100,000             | 65,000              | 65,000              | 65,000              | -                 | -                   | -                 | -                 | -                 | -                 |
| 126 Tax Assessor                   | 56,293               | 18,764              | 18,764              | 18,764              | -                   | -                   | -                 | -                   | 18,764            | -                 | -                 | -                 |
| 155 Facilities Management          | 1,113,227            | 277,575             | 277,000             | 131,900             | 135,200             | 291,552             | -                 | -                   | 277,575           | -                 | -                 | -                 |
| 160 Information Technology         | 442,020              | 182,020             | 130,000             | -                   | 130,000             | -                   | -                 | -                   | 182,020           | -                 | -                 | -                 |
| 266 District Attorney              | 49,000               | 24,500              | -                   | -                   | 24,500              | -                   | -                 | -                   | 24,500            | -                 | -                 | -                 |
| 340 Sheriff & 341 Jail             | 1,302,768            | 209,442             | 275,844             | 272,494             | 272,494             | 272,494             | -                 | 129,000             | 68,573            | 11,869            | -                 | -                 |
| 374 Animal Care and Control        | 25,000               | 25,000              | -                   | -                   | -                   | -                   | -                 | -                   | 25,000            | -                 | -                 | -                 |
| 384 Fire Department                | 2,559,492            | 1,589,492           | 850,000             | 40,000              | 40,000              | 40,000              | -                 | 1,488,992           | 100,500           | -                 | -                 | -                 |
| 385 EMA & 390 E-911                | 2,306,757            | 2,172,072           | 81,072              | 53,613              | -                   | -                   | -                 | 2,125,000           | -                 | -                 | 47,072            | -                 |
| 395 Emergency Medical Services     | 642,036              | 252,364             | 53,578              | 55,496              | 280,598             | -                   | -                 | 252,364             | -                 | -                 | -                 | -                 |
| 475 Road Department - Public Roads | 15,943,555           | 2,667,555           | 2,390,000           | 2,560,000           | 3,440,000           | 4,886,000           | 400,000           | 1,486,529           | 781,026           | -                 | -                 | -                 |
| 475 Road Depart - Vehicles & Equip | 2,168,345            | 221,345             | 449,000             | 574,000             | 432,000             | 492,000             | -                 | 221,345             | -                 | -                 | -                 | -                 |
| 585 Senior Center                  | 20,206               | 20,206              | -                   | -                   | -                   | -                   | -                 | -                   | -                 | -                 | 20,206            | -                 |
| 589 Environmental Health           | 12,000               | 12,000              | -                   | -                   | -                   | -                   | -                 | -                   | 12,000            | -                 | -                 | -                 |
| 696 Recreation                     | 2,158,138            | 123,988             | 1,107,188           | 451,988             | 175,988             | 298,988             | -                 | -                   | 123,988           | -                 | -                 | -                 |
| 750 Extension Services             | 50,000               | -                   | -                   | -                   | 50,000              | -                   | -                 | -                   | -                 | -                 | -                 | -                 |
| 754 Transit                        | 10,900               | 5,200               | 5,700               | -                   | -                   | -                   | -                 | -                   | -                 | -                 | 5,200             | -                 |
| 480 Landfill                       | 1,786,893            | 845,421             | 524,936             | 116,136             | 117,700             | 182,700             | -                 | 470,937             | -                 | -                 | -                 | 392,000           |
| 492 Airport                        | 942,000              | 260,980             | 69,080              | 311,480             | 51,480              | 248,980             | 209,500           | -                   | -                 | -                 | 51,480            | -                 |
| <b>TOTAL</b>                       | <b>\$ 31,883,629</b> | <b>\$ 8,907,924</b> | <b>\$ 6,332,162</b> | <b>\$ 4,650,871</b> | <b>\$ 5,214,960</b> | <b>\$ 6,777,714</b> | <b>\$ 609,500</b> | <b>\$ 6,174,167</b> | <b>\$ 781,026</b> | <b>\$ 832,920</b> | <b>\$ 135,827</b> | <b>\$ 392,000</b> |

# Human Resources

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

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

DRAFT

# Tax Assessor

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

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

DRAFT

# Facilities Management

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

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

Note:

# Information Technology

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

| Department/Category                    | Financial Summary |                   |                   |             |                   |             | Proposed Current Year Financing |                   |
|--|-------------------|-------------------|-------------------|-------------|-------------------|-------------|---------------------------------|-------------------|
|  | 5-Year Total      | FY22              | FY23              | FY24        | FY25              | FY26        | SPLOST VI                       | CIP               |
| Network Upgrade/Redundancy             | \$ 100,000        | \$ -              | \$ 50,000         | \$ -        | \$ 50,000         | \$ -        | \$ -                            | \$ -              |
| Enterprise Content Management System   | 83,440            | 83,440            | -                 | -           | -                 | -           | -                               | 83,440            |
| FOIA & Public Records Request Software | 21,400            | 21,400            | -                 | -           | -                 | -           | -                               | 21,400            |
| Wireless Network                       | 45,000            | 45,000            | -                 | -           | -                 | -           | -                               | 45,000            |
| Data Storage Expansion                 | 160,000           | -                 | 80,000            | -           | 80,000            | -           | -                               | -                 |
| E911 Server Replacement                | 32,180            | 32,180            | -                 | -           | -                 | -           | -                               | 32,180            |
| <b>TOTAL</b>                           | <b>\$ 442,020</b> | <b>\$ 182,020</b> | <b>\$ 130,000</b> | <b>\$ -</b> | <b>\$ 130,000</b> | <b>\$ -</b> | <b>\$ -</b>                     | <b>\$ 182,020</b> |



**Note:**

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

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

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

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

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

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

# District Attorney

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

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

Note:

DRAFT

# County Sheriff

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

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

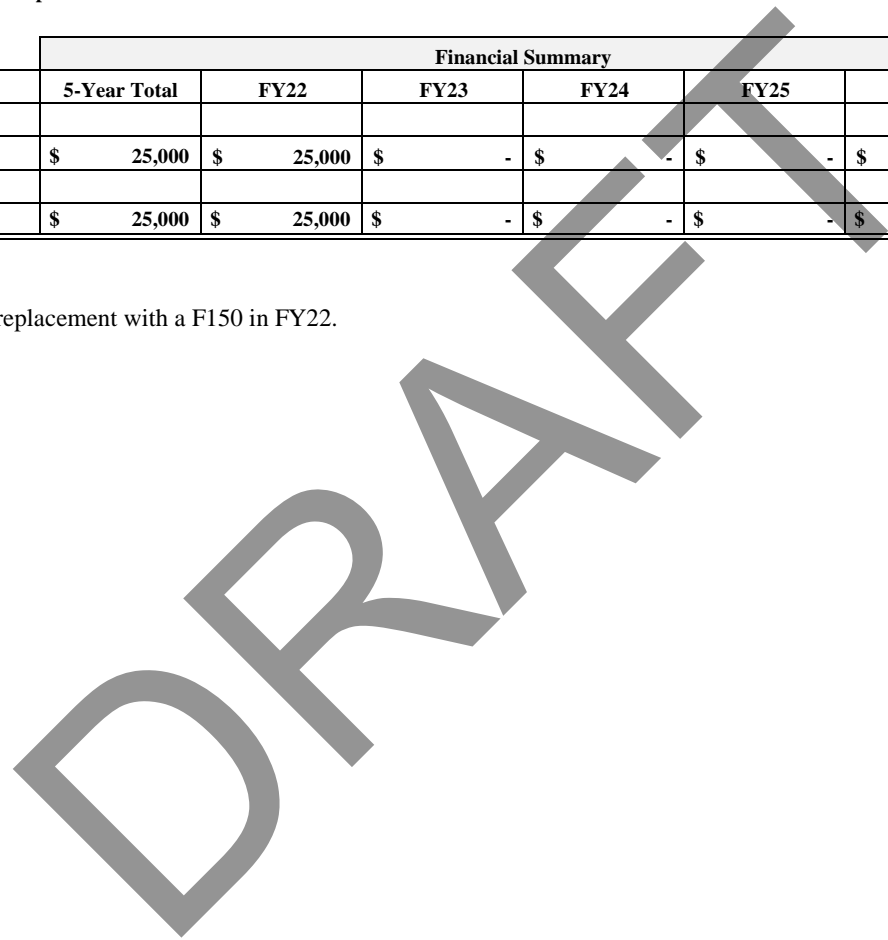
Note:

# Animal Control

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

| Department/Category        | Financial Summary |                  |             |             |             |             | Proposed Current Year Financing |                  |
|----------------------------|-------------------|------------------|-------------|-------------|-------------|-------------|---------------------------------|------------------|
|                            | 5-Year Total      | FY22             | FY23        | FY24        | FY25        | FY26        | SPLOST VI                       | CIP              |
| Replacement Truck F150 4x4 | \$ 25,000         | \$ 25,000        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                            | \$ 25,000        |
| <b>TOTAL</b>               | <b>\$ 25,000</b>  | <b>\$ 25,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>                     | <b>\$ 25,000</b> |

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



# Fire Department

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

| Department/Category  | Financial Summary   |                   |                   |                  |                  |                  | Proposed Current Year Financing |                   |
|--|---------------------|-------------------|-------------------|------------------|------------------|------------------|---------------------------------|-------------------|
|  | 5-Year Total        | FY22              | FY23              | FY24             | FY25             | FY26             | SPLOST VII                      | CIP               |
| General & Personal Protection Equipment Replacement        | \$ 200,000          | \$ 40,000         | \$ 40,000         | \$ 40,000        | \$ 40,000        | \$ 40,000        | \$ 40,000                       | \$ -              |
| Administrative Vehicles F250                               | 100,000             | 50,000            | 50,000            | -                | -                | -                | 50,000                          | -                 |
| Fire Protective/Turn Out Gear Washer/Extractors and Dryers | 26,500              | 26,500            | -                 | -                | -                | -                | 26,500                          | -                 |
| Extrication Equipment                                      | 97,492              | 97,492            | -                 | -                | -                | -                | 97,492                          | -                 |
| Refurbish Fire Engine (E1 Pumper)                          | 100,000             | 100,000           | -                 | -                | -                | -                | 100,000                         | -                 |
| Station 13 Update Repairs Phase 2                          | 50,000              | 5,000             | 45,000            | -                | -                | -                | -                               | 5,000             |
| Station 14 Update Repairs Phase 2                          | 50,000              | 5,000             | 45,000            | -                | -                | -                | -                               | 5,000             |
| Stateion 16 Update Repairs Phase 1                         | 50,000              | 5,000             | 45,000            | -                | -                | -                | -                               | 5,000             |
| Large Diameter Fire Supply Hose (LDH)                      | 48,000              | 48,000            | -                 | -                | -                | -                | -                               | 48,000            |
| Large Diameter Hose Roller/Plastes for each engine         | 15,000              | 15,000            | -                 | -                | -                | -                | -                               | 15,000            |
| Security Camera Systems for Emergency Services Stations    | 22,500              | 22,500            | -                 | -                | -                | -                | -                               | 22,500            |
| Station 12 Addition  | 175,000             | 175,000           | -                 | -                | -                | -                | 175,000                         | -                 |
| Pumper   | 200,000             | -                 | 200,000           | -                | -                | -                | -                               | -                 |
| Tanker   | 425,000             | -                 | 425,000           | -                | -                | -                | -                               | -                 |
| New Station Design and Construction                        |                     |                   |                   |                  |                  |                  | 1,000,000                       |                   |
| <b>TOTAL</b>   | <b>\$ 1,559,492</b> | <b>\$ 589,492</b> | <b>\$ 850,000</b> | <b>\$ 40,000</b> | <b>\$ 40,000</b> | <b>\$ 40,000</b> | <b>\$ 1,488,992</b>             | <b>\$ 100,500</b> |

Note:  
 Replace 84114 in FY21; Replace 84111 in FY22

Habersham County  
 Fiscal Year 2022-2026

# Emergency Communications (E-911)

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

| Department/Category  | Financial Summary |                   |                  |                  |             |             | Proposed Current Year F |                  |
|--|-------------------|-------------------|------------------|------------------|-------------|-------------|-------------------------|------------------|
|  | 5-Year Total      | FY22              | FY23             | FY24             | FY25        | FY26        | CIP                     | E911             |
| Telephone System Replacement                                   | \$ 113,757        | \$ 47,072         | \$ 47,072        | \$ 19,613        | \$ -        | \$ -        | \$ -                    | \$ 47,072        |
| Dispatch Consoles  | 90,000            | 90,000            | -                | -                | -           | -           | -                       | -                |
| Flooring   | 35,000            | 35,000            | -                | -                | -           | -           | -                       | -                |
| Radio Frequencies  | -                 | -                 | -                | -                | -           | -           | -                       | -                |
| Radio Tower & Equipment (15-yr finance/2036 \$350,000 at 3.5%) | -                 | -                 | -                | -                | -           | -           | -                       | -                |
| Radio System (7-year lease purchase \$7.4 million )            | -                 | -                 | -                | -                | -           | -           | -                       | -                |
| Replace Vehicle  | 68,000            | -                 | 34,000           | 34,000           | -           | -           | -                       | -                |
| <b>TOTAL</b>   | <b>\$ 306,757</b> | <b>\$ 172,072</b> | <b>\$ 81,072</b> | <b>\$ 53,613</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ 47,072</b> |

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

# Emergency Medical Services (EMS)

Project Management: Emergency Services Director

Service Type: Public Safety

Funding Source: Fund 350 - Capital

| Department/Category   | Financial Summary |                   |                  |                  |                   |             | Proposed Current Year Financing |             |
|---|-------------------|-------------------|------------------|------------------|-------------------|-------------|---------------------------------|-------------|
|   | 5-Year Total      | FY22              | FY23             | FY24             | FY25              | FY26        | SPLOST VII                      | EMS         |
| Cardiac Monitor/Defibrillator (remaining payments through FY2023) | \$ 75,148         | \$ 12,078         | \$ 12,078        | \$ 25,496        | \$ 25,496         | \$ -        | \$ 12,078                       | \$ -        |
| Replace ambulances (one per year)                                 | 225,102           | -                 | -                | -                | 225,102           | -           | -                               | -           |
| Remount ambulance   | 140,000           | 140,000           | -                | -                | -                 | -           | 140,000                         | -           |
| General & Personal Protection Equipment Replacement               | 120,000           | 30,000            | 30,000           | 30,000           | 30,000            | -           | 30,000                          | -           |
| LUCUS Automated CPR Device  | 16,286            | 16,286            | -                | -                | -                 | -           | 16,286                          | -           |
| F250 Captain Vehicle  | 42,500            | 42,500            | -                | -                | -                 | -           | 42,500                          | -           |
| Computer/Tablets for Med Units                                    | 23,000            | 11,500            | 11,500           | -                | -                 | -           | 11,500                          | -           |
| <b>TOTAL</b>  | <b>\$ 642,036</b> | <b>\$ 252,364</b> | <b>\$ 53,578</b> | <b>\$ 55,496</b> | <b>\$ 280,598</b> | <b>\$ -</b> | <b>\$ 252,364</b>               | <b>\$ -</b> |

Note:

# Road Department - Public Roads

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

| Department/Category  | Financial Summary    |                     |                     |                     |                     |                     | Proposed Current Year Financing |                     |                   |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|---------------------|-------------------|
|  | 5-Year Total         | FY22                | FY23                | FY24                | FY25                | FY26                | SPLOST VI                       | SPLOST VII          | Grant             |
| Asphalt Resurfacing  | \$ 8,900,000         | \$ 1,600,000        | \$ 1,700,000        | \$ 1,800,000        | \$ 1,900,000        | \$ 1,900,000        | \$ 400,000                      | \$ 418,974          | \$ 781,026        |
| Pavement Preservation  | 500,000              | 100,000             | 100,000             | 100,000             | 100,000             | 100,000             | -                               | 100,000             | -                 |
| Bridge Maintenance   | 500,000              | 100,000             | 100,000             | 100,000             | 100,000             | 100,000             | -                               | 100,000             | -                 |
| Level Grove & Old Athens Intersection Improvement (Feasibility Study & PE) | 10,000               | 10,000              | -                   | -                   | -                   | -                   | -                               | 10,000              | -                 |
| Ivy. Mtn. Connector (PE & R/W Acquisition)                                 | 155,555              | 155,555             | -                   | -                   | -                   | -                   | -                               | 155,555             | -                 |
| Stonebank Rd.  | 160,000              | 160,000             | -                   | -                   | -                   | -                   | -                               | 160,000             | -                 |
| Pine Ridge Rd. & Bunny Trail   | 415,000              | 415,000             | -                   | -                   | -                   | -                   | -                               | 415,000             | -                 |
| Ivy Trail.   | 77,000               | 77,000              | -                   | -                   | -                   | -                   | -                               | 77,000              | -                 |
| Ivy. Mtn. Rd (PE & R/W Acquisition)  | 140,000              | -                   | 140,000             | -                   | -                   | -                   | -                               | -                   | -                 |
| Ivy. Mtn. Connector & Rd (Construction)                                    | 300,000              | -                   | -                   | 300,000             | -                   | -                   | -                               | -                   | -                 |
| Tugalo Shortcut Rd. (PE & R/W)   | 200,000              | -                   | -                   | 200,000             | -                   | -                   | -                               | -                   | -                 |
| Tugalo Shortcut Rd. (Construction)   | 700,000              | -                   | -                   | -                   | 350,000             | 350,000             | -                               | -                   | -                 |
| <b>Bridge Updates &amp; Replacements</b>                                   | -                    | -                   | -                   | -                   | -                   | -                   | -                               | -                   | -                 |
| Hub Tatum Box Culvert (PE-R/W-Permitting)                                  | -                    | -                   | -                   | -                   | -                   | -                   | -                               | -                   | -                 |
| Hub Tatum Box Culvert & Approaches (Construction)                          | -                    | -                   | -                   | -                   | -                   | -                   | -                               | -                   | -                 |
| Garrison Drive Box Culvert (PE-R/W-Permitting)                             | 50,000               | 50,000              | -                   | -                   | -                   | -                   | -                               | 50,000              | -                 |
| Garrison Drive Box Culvert (Construction)                                  | 350,000              | -                   | 350,000             | -                   | -                   | -                   | -                               | -                   | -                 |
| W. Glade Creek Box Culvert (PE-R/W-Permitting)                             | 60,000               | -                   | -                   | 60,000              | -                   | -                   | -                               | -                   | -                 |
| W. Glade Creek Box Culvert, and Paving                                     | 930,000              | -                   | -                   | -                   | 930,000             | -                   | -                               | -                   | -                 |
| Wall Bridge Replacement (PE-P/W- Permitting)                               | 60,000               | -                   | -                   | -                   | 60,000              | -                   | -                               | -                   | -                 |
| Wall Bridge Replacement (Construction)                                     | 2,376,000            | -                   | -                   | -                   | -                   | 2,376,000           | -                               | -                   | -                 |
| Old Gainesville Hwy Bridge (PE & Permitting)                               | 60,000               | -                   | -                   | -                   | -                   | 60,000              | -                               | -                   | -                 |
|  | -                    | -                   | -                   | -                   | -                   | -                   | -                               | -                   | -                 |
| <b>TOTAL</b>   | <b>\$ 15,943,555</b> | <b>\$ 2,667,555</b> | <b>\$ 2,390,000</b> | <b>\$ 2,560,000</b> | <b>\$ 3,440,000</b> | <b>\$ 4,886,000</b> | <b>\$ 400,000</b>               | <b>\$ 1,486,529</b> | <b>\$ 781,026</b> |



# Road Department - Vehicles & Equipment

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

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

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

# Senior Center

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

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

Note:

DRAFT

# Environmental Health

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

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

DRAFT

# Recreation

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

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

## Recreation

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

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

# Extension Services

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

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

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

DRAFT

# Transit

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

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

Note:

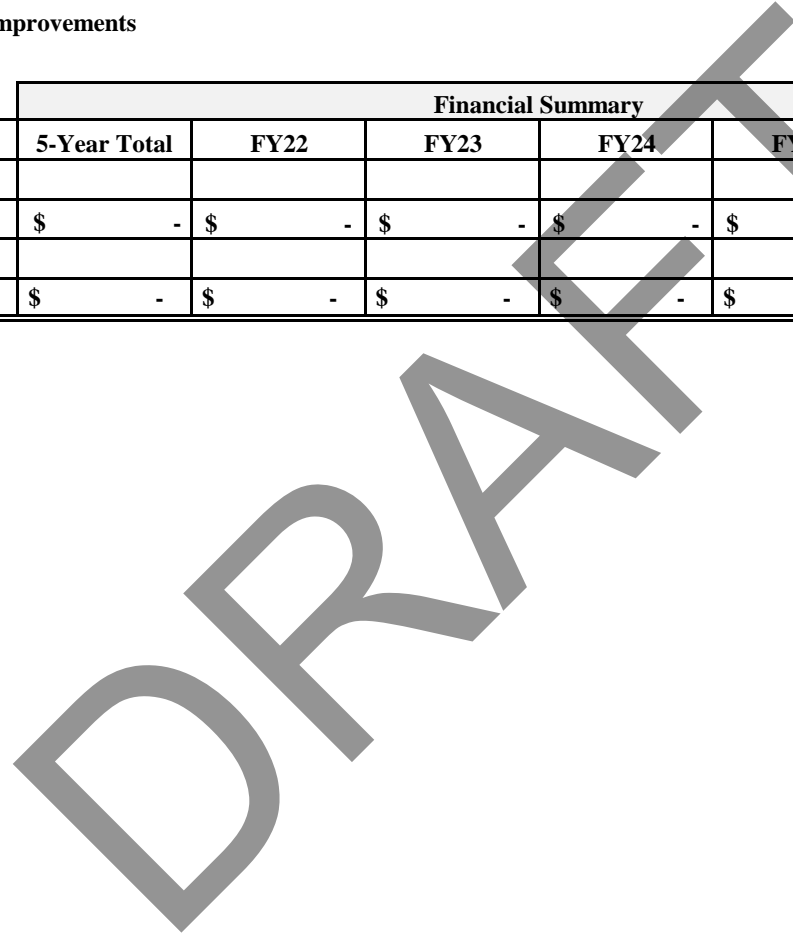
DRAFT

# 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      | FY22 | FY23 | FY24 | FY25 | FY26 | SPLOST VI                       | CIP  |
| Replacement Vehicles 4x4 F-150 | \$ -              | \$ - | \$ - | \$ - | \$ - | \$ - | \$ -                            | \$ - |
| <b>TOTAL</b>                   | \$ -              | \$ - | \$ - | \$ - | \$ - | \$ - | \$ -                            | \$ - |

Note:





# Landfill

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

| Department/Category   | Financial Summary   |                   |                   |                   |                   |                   | Proposed Current Year Financing |                   |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|-------------------|
|   | 5-Year Total        | FY22              | FY23              | FY24              | FY25              | FY26              | SPLOST VII                      | Landfill          |
| Lease Purchase D6TXL Dozer  | \$ 487,808          | \$ 84,136         | \$ 84,136         | \$ 84,136         | \$ 117,700        | \$ 117,700        | \$ 84,136                       | \$ -              |
| Compactor   | 369,285             | 369,285           | -                 | -                 | -                 | -                 | 369,285                         | -                 |
| Security Camera Expansion   | -                   | -                 | -                 | -                 | -                 | -                 | -                               | -                 |
| F-350 Dully Flatbed 4X4 (6322 from RD to LF)                                  | 5,000               | 5,000             | -                 | -                 | -                 | -                 | -                               | 5,000             |
| UTV Landmaster L7   | 12,000              | 12,000            | -                 | -                 | -                 | -                 | -                               | 12,000            |
| Clarksville Recycle (Replacement Site)  | 298,800             | 175,000           | 123,800           | -                 | -                 | -                 | -                               | 175,000           |
| CAT 725 Off Road Truck (Used)   | 200,000             | 200,000           | -                 | -                 | -                 | -                 | -                               | 200,000           |
| Total Rebuild (with undercarriage) #7614 2008 Cat D6t Dozer 36 month warranty | 317,000             | -                 | 317,000           | -                 | -                 | -                 | -                               | -                 |
| Treatment Plant Membranes   | 32,000              | -                 | -                 | 32,000            | -                 | -                 | -                               | -                 |
| New 24' Plastics Trailer  | 15,000              | -                 | -                 | -                 | -                 | 15,000            | -                               | -                 |
| New Scales  | 50,000              | -                 | -                 | -                 | -                 | 50,000            | -                               | -                 |
| <b>TOTAL</b>  | <b>\$ 1,786,893</b> | <b>\$ 845,421</b> | <b>\$ 524,936</b> | <b>\$ 116,136</b> | <b>\$ 117,700</b> | <b>\$ 182,700</b> | <b>\$ 453,421</b>               | <b>\$ 392,000</b> |

Notes:

Current plastics trailer to replace cardboard trailer at Landfill

Relocate Clarksville 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         |
| Cardboard: 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         |
|   | <u>298,800</u> |

# Airport

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

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

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

# Airport

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

## FY22

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

## FY23

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

## FY24

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

## FY25

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

## FY26

|   | State      | Federal      | Local      | Total        |
|---|------------|--------------|------------|--------------|
| 9 Unit T-Hangar (15 year finance at 3.5% \$51,480/yr  |            |              | \$ 51,480  | \$ 51,480    |
| Construct Replacement Hangar Area (Behind Hangars D-C | \$ 197,500 | \$ 3,555,000 | \$ 197,500 | \$ 3,950,000 |
|   | \$ 197,500 | \$ 3,555,000 | \$ 248,980 | \$ 4,001,480 |

**5 Year (2021-2025) Total CIP** \$ **639,500** \$ **11,826,900** \$ **942,000** \$ **13,408,400**

# Development Authority

**Project Management:** Planning & Development Director, Habersham Co. Development Authority, County Manager

**Service Type:** General Government

**Funding Source:** SPLOST VI

| Department/Category         | Financial Summary |      |      |      |      |      | Proposed Current Year Financing |           |
|-----------------------------|-------------------|------|------|------|------|------|---------------------------------|-----------|
|                             | 5-Year Total      | FY22 | FY23 | FY24 | FY25 | FY26 | Dev Authority                   | SPLOST VI |
| Industrial Park Improvement | \$ -              | \$ - | \$ - | \$ - | \$ - | \$ - | \$ -                            | \$ -      |
| <b>TOTAL</b>                | \$ -              | \$ - | \$ - | \$ - | \$ - | \$ - | \$ -                            | \$ -      |

DRAFT

# CAPITAL IMPROVEMENTS FUND

## Budget Overview

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

### COMMUNITY DEVELOPMENT BLOCK GRANT

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

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

DRAFT

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

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

DRAFT

Governmental Funds

Special Revenue - Senior Center CDBG - 250

DRAFT

This page intentionally left blank.

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

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

DRAFT

Governmental Funds

Capital Improvements Fund - Senior Center CDBG - 250



# 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<br>2018 | Actual<br>2019 | Actual<br>2020 | Original<br>Budget<br>2021 | Approved<br>Budget<br>2022 |
|--|----------------|----------------|----------------|----------------------------|----------------------------|
| Revenues   | \$12,232,819   | \$12,385,410   | \$9,655,234    | \$8,050,500                | \$ -                       |
| Expenditures   | 11,363,302     | 12,416,569     | 11,005,742     | 7,800,000                  | 609,500                    |
| Other Sources and (Uses)   |                | 31,159         | 1,350,509      |                            | 609,500                    |
| Excess (Deficiency) of Revenues<br>And Other Sources Over<br>Expenditures And Other Uses | \$869,517      | \$ -           | \$ 0           | \$250,500                  | \$ -                       |

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

Governmental Funds

SPLOST VI Fund

|  | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20  | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|--|----------------|----------------|-----------------|----------------------------|----------------------------|-------------------|
| <b>Revenues</b>  |                |                |                 |                            |                            |                   |
| Interest   | \$ -           | \$ -           | \$ 1,059        | \$ -                       | \$ -                       | -                 |
| Reimbursement DOT  | -              | -              | -               | -                          | -                          | -                 |
| SPLOST Revenue   | -              | -              | -               | -                          | -                          | -                 |
| State Road Grant   | -              | -              | -               | -                          | -                          | -                 |
| <b>Total Revenues</b>  | -              | -              | <b>1,059</b>    | -                          | -                          | <b>100%</b>       |
| <b>Expenditures</b>  |                |                |                 |                            |                            |                   |
| Capital Outlay   | -              | -              | -               | -                          | 609,500                    | -                 |
| <b>Total Expenditures</b>  | -              | -              | -               | -                          | <b>609,500</b>             | <b>100%</b>       |
| <b>Other Sources and (Uses)</b>  |                |                |                 |                            |                            |                   |
| Transfers Out  | -              | -              | -               | -                          | -                          | -                 |
| Reserve for Fund Balance   | -              | -              | -               | -                          | -                          | -                 |
| Appropriated Fund Balance  | -              | -              | -               | -                          | 609,500                    | -                 |
| <b>Total Other Sources and (Uses)</b>  | -              | -              | -               | -                          | <b>609,500</b>             | <b>100%</b>       |
| <b>Excess (Deficiency) Of Revenue<br/>And Other Sources Over<br/>Expenditures And Other Uses</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 1,059</b> | <b>\$ -</b>                | <b>\$ -</b>                | <b>-</b>          |

DRAFT

DRAFT

This page intentionally left blank.

**FY2022 Annual Budget  
SPLOST VI  
Budgeted Expenditures**

Governmental Funds

SPLOST VI Fund

| Expenditures                      | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|-----------------------------------|----------------|----------------|----------------|----------------------------|----------------------------|-------------------|
| <b>Road Department</b>            |                |                |                |                            |                            |                   |
| Capital Expenditure               | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 400,000                 |                   |
| Vehicle                           | -              | -              | -              | -                          | -                          |                   |
| <b>Total Roads &amp; Bridges</b>  | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 400,000</b>          | <b>100%</b>       |
| <b>Airport</b>                    |                |                |                |                            |                            |                   |
| RW 6 Obstruction Clearing         | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 209,500                 |                   |
| Notes Payable Principal           | -              | -              | -              | -                          | -                          |                   |
| <b>Total Landfill</b>             | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 209,500</b>          | <b>100%</b>       |
| <b>Total Capital Improvements</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 609,500</b>          | <b>100%</b>       |

DRAFT

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

DRAFT

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

|  | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20  | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|--|----------------|----------------|-----------------|----------------------------|----------------------------|-------------------|
| <b>Revenues</b>  |                |                |                 |                            |                            |                   |
| Interest   | \$ -           | \$ -           | \$ 1,059        | \$ -                       | \$ 400                     |                   |
| Reimbursement DOT  | -              | -              | -               | -                          | 1,000,000                  |                   |
| SPLOST Revenue   | -              | -              | -               | -                          | 7,283,233                  |                   |
| State Road Grant   | -              | -              | -               | -                          | 781,026                    |                   |
| <b>Total Revenues</b>  | <b>-</b>       | <b>-</b>       | <b>1,059</b>    | <b>-</b>                   | <b>9,064,659</b>           | <b>100%</b>       |
| <b>Expenditures</b>  |                |                |                 |                            |                            |                   |
| Capital Outlay   | -              | -              | -               | -                          | 12,064,659                 |                   |
| <b>Total Expenditures</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>                   | <b>12,064,659</b>          | <b>100%</b>       |
| <b>Other Sources and (Uses)</b>  |                |                |                 |                            |                            |                   |
| Appropriated Fund Balance  | -              | -              | -               | -                          | 3,000,000                  |                   |
| <b>Total Other Sources and (Uses)</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>                   | <b>3,000,000</b>           | <b>100%</b>       |
| <b>Excess (Deficiency) Of Revenue<br/>And Other Sources Over<br/>Expenditures And Other Uses</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 1,059</b> | <b>\$ -</b>                | <b>\$ -</b>                |                   |

Governmental Funds

SPLOST VII Fund

DRAFT

DRAFT

This page intentionally left blank.

**FY2022 Annual Budget  
SPLOST VII  
Budgeted Expenditures**

Governmental Funds

SPLOST VII Fund

| Expenditures                      | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|-----------------------------------|----------------|----------------|----------------|----------------------------|----------------------------|-------------------|
| <b>Countywide</b>                 |                |                |                |                            |                            |                   |
| Transfer                          | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 1,250,000               |                   |
| Municipal Allocations             | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 1,948,733               |                   |
| Debt Service                      | -              | -              | -              | -                          | \$ 1,535,000               |                   |
| Fund Balance Forward              |                |                |                |                            | \$ 375,733                 |                   |
| <b>Total Roads &amp; Bridges</b>  | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 5,109,466</b>        | <b>100%</b>       |
| <b>Road Department</b>            |                |                |                |                            |                            |                   |
| Capital Expenditure               | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 2,414,900               |                   |
| Vehicle                           | -              | -              | -              | -                          | \$ 74,000                  |                   |
| <b>Total Roads &amp; Bridges</b>  | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 2,488,900</b>        | <b>100%</b>       |
| <b>Sheriff</b>                    |                |                |                |                            |                            |                   |
| Vehicles                          | -              | -              | -              | -                          | \$ 129,000                 |                   |
| <b>Total Sheriff</b>              | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 129,000</b>          | <b>100%</b>       |
| <b>Fire</b>                       |                |                |                |                            |                            |                   |
| Vehicle                           | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 50,000                  |                   |
| Capital Expenditure               | -              | -              | -              | -                          | \$ 1,175,000               |                   |
| Fire Engine Reburish              | -              | -              | -              | -                          | \$ 100,000                 |                   |
| Genl & Personal Protective Equip  | -              | -              | -              | -                          | \$ 163,992                 |                   |
| <b>Total E-911</b>                | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 1,488,992</b>        | <b>100%</b>       |
| <b>E-911</b>                      |                |                |                |                            |                            |                   |
| Capital Expenditure               | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 2,125,000               |                   |
| <b>Total E-911</b>                | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 2,125,000</b>        | <b>100%</b>       |
| <b>EMS</b>                        |                |                |                |                            |                            |                   |
| Vehicles                          | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 42,500                  |                   |
| Defib Equipment                   | -              | -              | -              | -                          | \$ 12,078                  |                   |
| Ambulance Remount                 | -              | -              | -              | -                          | \$ 140,000                 |                   |
| Genl & Personal Protective Equip  | -              | -              | -              | -                          | \$ 57,786                  |                   |
| <b>Total Building Department</b>  | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 252,364</b>          | <b>100%</b>       |
| <b>Landfill</b>                   |                |                |                |                            |                            |                   |
| Notes Payable Interest            | \$ -           | \$ -           | \$ -           | \$ -                       | \$ 17,516                  |                   |
| Notes Payable Principal           | -              | -              | -              | -                          | \$ 453,421                 |                   |
| <b>Total Landfill</b>             | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 470,937</b>          | <b>100%</b>       |
| <b>Total Capital Improvements</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>                | <b>\$ 12,064,659</b>       | <b>100%</b>       |





HABERSHAM COUNTY  
GEORGIA | Est. 1818

DRAFT

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

DRAFT

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

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

DRAFT

Governmental Funds

Hospital Debt Service Fund



HABERSHAM COUNTY  
GEORGIA | Est. 1818

DRAFT

## Enterprise Funds

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

# ENTERPRISE FUNDS

## Department Budget Overview

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

## LANDFILL FUND

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

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

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

### Budget Highlights:

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

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

### FY21 Completed Goals

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

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

Enterprise Funds

Landfill - 540

|                                       | Actual<br>FY18    | Actual<br>FY19    | Actual<br>FY20      | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 | %<br>of<br>Change |
|---------------------------------------|-------------------|-------------------|---------------------|----------------------------|----------------------------|-------------------|
| <b>Revenues</b>                       |                   |                   |                     |                            |                            |                   |
| Intergovernmental                     | \$ 44,070         | \$ -              | \$ -                | \$ 20,000                  | \$ 40,000                  |                   |
| Charges For Sales and Services        | 1,386,798         | 1,609,989         | 1,766,769           | 1,996,426                  | 2,070,736                  |                   |
| Interest                              | 14,451            | 41,512            | 30,931              | 40,000                     | 46,000                     |                   |
| Miscellaneous                         | 220               | 18,488            | 30                  | -                          | -                          |                   |
| <b>Total Revenues</b>                 | <b>1,445,538</b>  | <b>1,669,989</b>  | <b>1,797,730</b>    | <b>2,056,426</b>           | <b>2,156,736</b>           | <b>5%</b>         |
| <b>Expenses</b>                       |                   |                   |                     |                            |                            |                   |
| Cost Of Sales And Services            | 500,090           | 847,855           | 812,814             | 839,640                    | 981,415                    |                   |
| Personal Services                     | 374,459           | 430,053           | 464,540             | 503,044                    | 569,512                    |                   |
| Depreciation                          | 411,862           | 479,010           | 490,859             | 350,000                    | 400,000                    |                   |
| Capital Outlay                        | 1,741             | -                 | -                   | 71,000                     | 392,000                    |                   |
| Debt Service                          | 29,798            | 10,553            | 25,664              | 215,721                    | -                          |                   |
| <b>Total Expenses</b>                 | <b>1,317,949</b>  | <b>1,767,471</b>  | <b>1,793,877</b>    | <b>1,979,405</b>           | <b>2,342,927</b>           | <b>18%</b>        |
| <b>Other Sources and (Uses)</b>       |                   |                   |                     |                            |                            |                   |
| Proceeds from Sale of Assets          | (6,895)           | 11,301            | 130,000             | -                          | -                          |                   |
| Transfer in SPLOST VI                 | 14,785            | 314,547           | 3,449,245           | -                          | -                          |                   |
| Net Position                          | -                 | -                 | -                   | (77,021)                   | -                          |                   |
| Appropriated Fund Balance             | -                 | -                 | -                   | -                          | 186,191                    |                   |
| <b>Total Other Sources and (Uses)</b> | <b>7,891</b>      | <b>325,848</b>    | <b>3,579,245</b>    | <b>(77,021)</b>            | <b>186,191</b>             | <b>-342%</b>      |
| <b>Change in Net Position</b>         | <b>\$ 135,480</b> | <b>\$ 228,366</b> | <b>\$ 3,583,098</b> | <b>\$ -</b>                | <b>\$ -</b>                | <b>0%</b>         |

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 7              | 8              | 8              | 9                          | 9                          |
| Part Time | 3              | 3              | 3              | 3                          | 3                          |



DRAFT

This page intentionally left blank.

**FY2022 Annual Budget  
Enterprise Fund - Landfill - 540  
Budgeted Expenditures**

Enterprise Fund

Landfill - 540

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

# ENTERPRISE FUNDS

## Department Budget Overview

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

### TRANSIT FUND

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

**Goals #1:** Recover pre-covid ridership numbers by implementing and following CDC guidelines for transportation in FY2022.

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

**Budget Highlights:**

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

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

**FY21 Completed Goals**

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

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

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

Enterprise Funds

Transit - 545

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

**Authorized Positions Per Department**

|           | Actual<br>FY18 | Actual<br>FY19 | Actual<br>FY20 | Original<br>Budget<br>FY21 | Approved<br>Budget<br>FY22 |
|-----------|----------------|----------------|----------------|----------------------------|----------------------------|
| Full Time | 1              | 1              | 1              | 1                          | 1                          |
| Part Time | 2              | 2              | 2              | 2                          | 2                          |

DRAFT

This page intentionally left blank.

**FY2022 Annual Budget  
Enterprise Fund - Transit - 545  
Budgeted Expenses**

Enterprise Funds

Transit - 545

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

# ENTERPRISE FUNDS

## Department Budget Overview

### AIRPORT FUND

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

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

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

**Budget Highlights:**

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

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

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

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

Enterprise Funds

Habersham County Airport - 555



DRAFT

This page intentionally left blank.

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

Enterprise Funds

Habersham County Airport - 555

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



HABERSHAM COUNTY  
GEORGIA | Est. 1818

DRAFT

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

DRAFT

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

Component Unit

Industrial Development - 265

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



HABERSHAM COUNTY  
GEORGIA | Est. 1818

# HABERSHAM COUNTY FISCAL YEAR 2022 BUDGET GLOSSARY OF TERMS

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

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

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

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

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

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

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

**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.

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



HABERSHAM COUNTY  
GEORGIA | Est. 1818

# HABERSHAM COUNTY

## HISTORICAL OVERVIEW

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

Parts of the county were later split off to become part of the counties of Rabun (1828, District 16, on the south side of the Tallulah River), Lumpkin (1832), Banks (1858), White (1857), and Stephens (1905), leaving the present size at 279 square miles.

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

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

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

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

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

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

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

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

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

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

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

# HABERSHAM COUNTY ECONOMIC CONDITION AND OUTLOOK

## GENERAL OVERVIEW

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

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

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

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

<https://explorer.gdol.ga.gov/vosnet/lmi/profiles/profileSummary.aspx?enc=Elzv7W1H4bwmL+k+/LJ5/djczxSI2vf0zWuESGUQ>

HrY=

## TOP TEN EMPLOYERS

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

## SCHOOL ENROLLMENT

### PUBLIC SCHOOLS

Habersham County School System; 6,840 students

### PRIVATE SCHOOLS

Tallulah Falls School

Trinity Classical School

The Torch Christian Academy

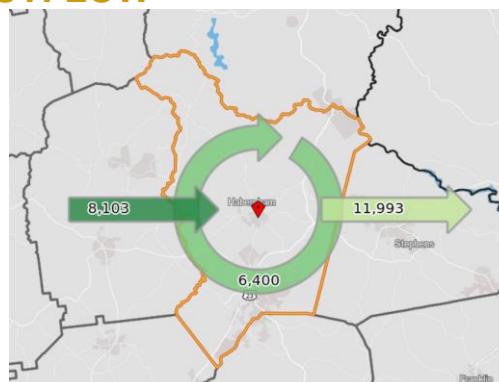
Faith Christian Academy of Habersham

### COLLEGES

North Georgia Technical College; 1,064 Graduates in 2019

Piedmont College; 958 Graduates in 2019

## LABOR MARKET INFLOW/OUTFLOW



## ECONOMIC REALITIES AND OUTLOOK

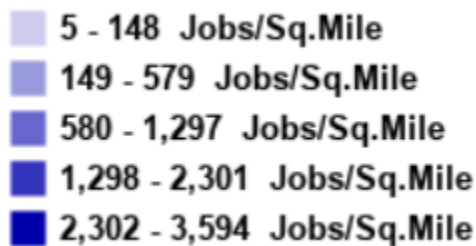
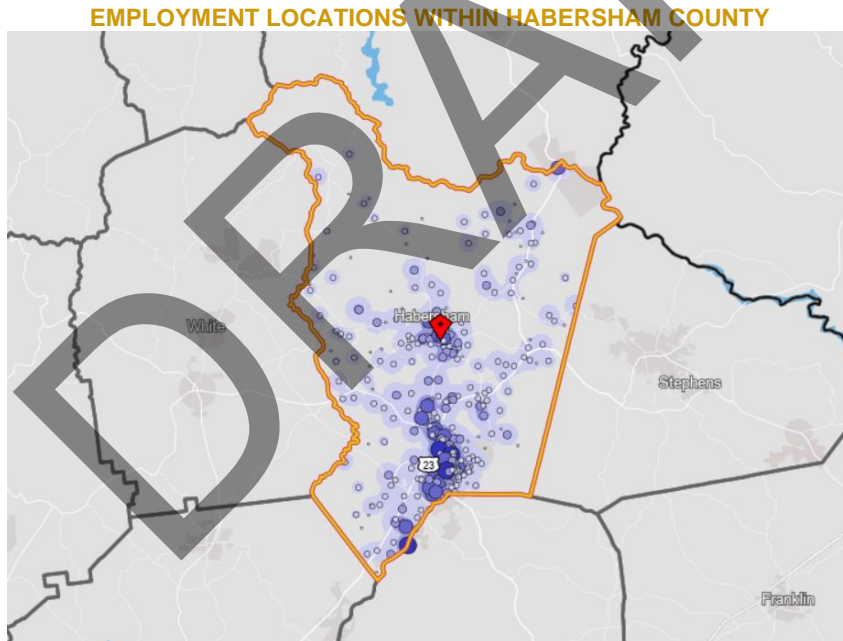
Habersham County continues to work to maintain healthy fund reserves and provide services to its citizens. The County is well positioned for economic growth and prosperity but has experienced moderate recovery since the 2008 recession. The County will continue to face challenges due to slow economic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

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

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

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

- With one of the area's newest industrial parks, Habersham County has over 120 acres available offering ample choices for nearly all types of businesses and industries.
- Continuous support and increasing activity of the Economic Development Council and Development Authority.
- Partnering with federal and state governments in order to extend the runway of the Habersham County Airport to 5,500 feet, while a taxiway extension project is currently under construction. Future airport improvements will include a new terminal building.





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](http://www.habershamsheriff.com)

The Habersham County Chamber of Commerce Website: [www.habershamchamber.com](http://www.habershamchamber.com)

The United States Census Bureau: [www.census.gov](http://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](http://www.habershamga.com)

[www.habdev.org](http://www.habdev.org)

| Habersham County Municipalities |  |
|---------------------------------|--|
| Alto                            | <a href="http://www.townofaltoga.org">www.townofaltoga.org</a>       |
| Baldwin                         | <a href="http://www.cityofbaldwin.org">www.cityofbaldwin.org</a>     |
| Cornelia                        | <a href="http://www.corneliageorgia.org">www.corneliageorgia.org</a> |
| Clarksville                     | <a href="http://www.clarkesvillega.com">www.clarkesvillega.com</a>   |
| Demorest                        | <a href="http://www.cityofdemorest.org">www.cityofdemorest.org</a>   |
| Mt. Airy                        | <a href="http://www.townofmtairy.com">www.townofmtairy.com</a>       |
| Tallulah Falls                  | <a href="http://www.tallulahfallsga.gov">www.tallulahfallsga.gov</a> |



**Department Awards/Achievements:**

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

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

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

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

**Finance Department** – GFOA Distinguished Budget Presentation Award

**Employee Awards/Achievements:**

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

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

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

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

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

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

**Patti McLarty** – Notary Public Certification

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

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

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

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

**Retirement Acknowledgements:**

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

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

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

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

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

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

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

**2020 Service Awards**

**5 Years**

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

**5 Years**

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

**15 Years**

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

**35 Years**

Smith, James L.

**10 Years**

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

**20 Years**

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

**10 Years**

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

**25 Years**

Anderson, Bennie D.  
Moss, Dianne D.

DRAFT