



HABERSHAM COUNTY  
GEORGIA | Est. 1818

Operating & Capital Budget  
FY2022

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# Habersham County, Georgia

Annual Operating & Capital Budget  
FY2022

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Prepared by: Finance Department



HABERSHAM COUNTY  
 GEORGIA | Est. 1818

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

	General Fund	Special Revenue	Hospital Bond	CIP Fund	SPLOST Fund	Enterprise Fund	Component Units	Total
<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	342,815	-	-	-	-	-	1,494,339
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	3,434,277	-	-	-	2,478,073	-	6,248,350
Intergovernmental	1,573,812	1,189,767	-	-	1,781,026	124,491	-	4,669,096
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	85	167,864
<b>Total Revenues</b>	<b>26,504,873</b>	<b>6,201,184</b>	<b>1,640,953</b>	<b>-</b>	<b>9,064,659</b>	<b>2,768,514</b>	<b>515</b>	<b>46,180,698</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	1,141,696	-	-	-	-	-	4,745,033
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>7,472,015</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>52,605,489</b>

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

	General Fund	Special Revenue	Hospital Bond	CIP Fund	SPLOST Fund	Enterprise Fund	Component Units	Total
<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	-	(27,805)	-	-	-	-	-	(27,805)
Transfer In (Out) - FDTC	-	27,805	-	-	-	-	-	27,805
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>								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85	\$ 85

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Government-wide

Combining All Fund Revenue, Expenditures & Other Sources (Uses)



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

	Acutal FY18	Acutal FY19	Acutal FY20	Original Budget FY21	Approved Budget FY22	% of Change
<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 FY18	Acutal FY19	Acutal FY20	Original Budget FY21	Approved Budget FY22	% of 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 And Other Sources Over 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)

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

Governmental Funds

General Fund - Expenditure Summary

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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 FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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 FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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 FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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 FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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 FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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>

**FY2022 Annual Budget  
Governmental Funds  
Independent Agencies**

Governmental Funds

Independent Agencies

<b>Expenditures</b>	<b>Actual FY18</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Original Budget FY21</b>	<b>Approved Budget FY22</b>	<b>% of 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>

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**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 FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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>(60,000)</b>	<b>(70,000)</b>	<b>(29,740)</b>	<b>(10,000)</b>	<b>-66%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over 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 And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 9,530</b>	<b>\$ (1,140)</b>	<b>\$ 11,029</b>	<b>\$ -</b>	<b>\$ -</b>	

**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 FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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 And Other Sources Over 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 And Other Sources Over Expenditures And Other Uses</b>	<b>\$ -</b>	<b>\$ 5,845</b>	<b>\$ (763)</b>	<b>\$ -</b>	<b>\$ -</b>	

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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<b>Drug Abuse Treatment/Felony Drug Court</b>						
<b>Revenues</b>						
Intergovernmental	\$ 482,054	\$ 484,379	\$ 478,421	\$ 563,283	\$ 442,594	
Fines, Fees & Forfeitures	172,194	164,664	128,408	158,500	158,500	
Other	210	469	458	-	278,277	
<b>Total Revenues</b>	<b>654,458</b>	<b>649,512</b>	<b>607,287</b>	<b>721,783</b>	<b>879,371</b>	<b>19%</b>
<b>Expenditures</b>						
Personal Services	111,033	152,732	178,070	179,663	187,692	
Contracted Services	402,222	372,734	402,320	452,891	518,938	
Operating Services	75,452	86,028	50,043	95,428	65,267	
<b>Total Expenditures</b>	<b>588,707</b>	<b>611,494</b>	<b>630,433</b>	<b>727,982</b>	<b>771,897</b>	<b>15%</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)	(27,805)	
Non-Expendable Reserves	-	-	-	-	(79,669)	
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>(107,474)</b>	<b>-117%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 51,567</b>	<b>\$ 32,018</b>	<b>\$ (58,903)</b>	<b>\$ -</b>	<b>\$ -</b>	

Governmental Funds

Special Revenue - Felony Drug Court - 290



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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<b>Family Dependency and Mental Health Treatment Court</b>						
<b>Revenues</b>						
Intergovernmental Grant	\$ 80,451	\$ 139,494	\$ 210,633	\$ 389,058	\$ 226,655	
Fines, Fees & Forfeitures	20,252	20,533	15,831	43,464	20,815	
Other	-	-	-	-	-	
<b>Total Revenues</b>	<b>100,703</b>	<b>160,027</b>	<b>226,464</b>	<b>432,522</b>	<b>247,470</b>	<b>91%</b>
<b>Expenditures</b>						
Personal Services	47,678	63,368	102,032	129,850	129,815	
Contracted Services	60,707	87,346	167,402	288,180	144,460	
Operating Services	5,870	2,506	2,016	6,700	1,000	
<b>Total Expenditures</b>	<b>114,254</b>	<b>153,221</b>	<b>271,451</b>	<b>424,730</b>	<b>275,275</b>	<b>56%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) to Date Fund	8,501	-	35,756	10,000	27,805	
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>27,805</b>	<b>-122%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ (5,050)</b>	<b>\$ 6,806</b>	<b>\$ (9,230)</b>	<b>\$ -</b>	<b>\$ -</b>	

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Governmental Funds

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

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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<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 And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 13,801</b>	<b>\$ 55,531</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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Governmental Funds

Special Revenue - Senior Center - 262

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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<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 And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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Governmental Funds

Special Revenue - Senior Center CDBG - 250

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

Governmental Funds

Special Revenue - E-911 - 215

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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 And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 153,362</b>	<b>\$ 222,871</b>	<b>\$ 47,946</b>	<b>\$ -</b>	<b>\$ -</b>	

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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<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 And Other Sources Over Expenditures And Other Uses</b>	<b>\$ (39,090)</b>	<b>\$ (48,573)</b>	<b>\$ 135,827</b>	<b>\$ -</b>	<b>\$ -</b>	

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Governmental Funds

Special Revenue - Emergency Medical Services - 209

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

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

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Governmental Funds

Special Revenue - Confiscated Assets - 225

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

Governmental Funds

Capital Improvements Fund

Expenditures	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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 FY18	Actual FY19	Original Budget FY20	Approved Budget FY21	Approved Budget FY22	% of 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>



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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<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 And Other Sources Over Expenditures And Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Governmental Funds

SPLOST VI Fund

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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<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>1,059</b>	-	<b>9,064,659</b>	<b>100%</b>
<b>Expenditures</b>						
Capital Outlay	-	-	-	-	12,064,659	
<b>Total Expenditures</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>3,000,000</b>	<b>100%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,059</b>	<b>\$ -</b>	<b>\$ -</b>	

Governmental Funds

SPLOST VII Fund

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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<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>

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Governmental Funds

Hospital Debt Service Fund

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

Enterprise Funds

Landfill - 540

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

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

Enterprise Funds

Transit - 545

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

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

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of Change
<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

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

Component Unit

Industrial Development - 265

	Actual FY18	Actual FY19	Actual FY20	Original Budget FY21	Approved Budget FY22	% of 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>	