



HABERSHAM COUNTY  
GEORGIA | Est. 1818

# Annual Budget FY 2025



HABERSHAM COUNTY  
GEORGIA | Est. 1818

# Operating & Capital Budget FY2025



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Habersham County  
Georgia**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrell*

**Executive Director**

# Habersham County, Georgia

## BOARD OF COMMISSIONERS



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



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



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



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



**District 5**  
**Ty Akins**  
**Chairman**

## ELECTED OFFICIALS

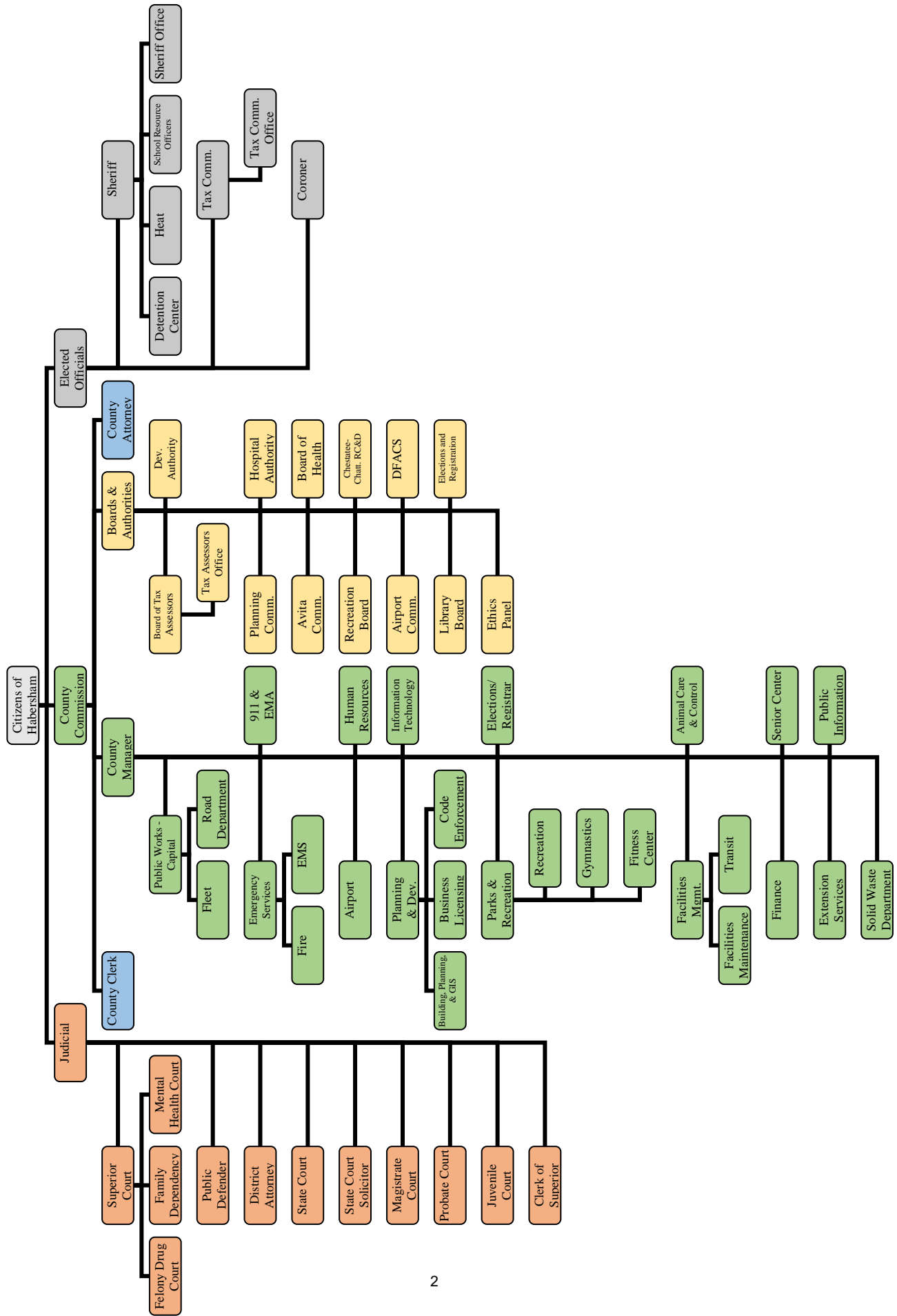
Russell W. Smith	Chief Judge, Superior Court	June Black-Warren	Tax Commissioner
Chan Caudell	Judge, Superior Court	Kasey C. McEntire	Coroner
David Wall	Clerk of Superior Court	Joey Terrell	Sheriff
M. Steven Campbell	Chief Judge, State Court	Pamela F. Wooley	Probate Judge
George Christian	District Attorney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

## COUNTY ADMINISTRATION

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



# Habersham County Organizational Chart







**Office of County Commissioners**  
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[www.habershamga.com](http://www.habershamga.com)

February 9, 2024

RE: Fiscal Year 2025 Budget

Elected & Appointed Officials and Department Directors:

The Habersham County Budget contains a General Fund (which supports 38 departments), fifteen special revenue funds, two capital improvement funds (including SPLOST), a Hospital Debt Service Fund, three enterprise funds, and one component unit. FY2025 is on track to be full of challenges as we strive to enhance the efficiency and effectiveness of services we provide to our citizens and deal with salary disparity issues.

The County has already begun the budgeting process for FY2025. Department Directors and Elected Officials submitted new position requests in February 2024. Currently there have been 43 positions requested for the FY2025 Budget.

CIP requests for FY2025 were also received in February 2024. These requests encompass multiple funding sources including SPLOST VII, LMIG, Landfill funds, CIP (which transfer from the General Fund), as well as other sources. Historically, CIP fund expenditures, transferred from the General Fund, have averaged around \$1,000,000 over the last five years. FY2025 CIP requests are currently estimated at \$22,000,000 from all sources. This budget process will require the Commission perform a high level of due diligence in prioritizing upcoming capital projects and expenditures while not exhausting available funding.

The FY2025 Budget will present many challenges. We strive to meet the needs of the citizens of Habersham County through a balanced budget that maintains essential services. ***Departments and Elected Officials should try to maintain FY2025 budgets at the current level for FY2024, review budgets for any non-essential services and expenses, and decrease costs as much as possible. Any new programs or initiatives need to be clearly listed and not be part of your base requests. We are striving for a balanced budget without a millage increase for FY2025.***

#### **Budget Review and Analysis:**

Departments, the County Manager, and Finance Department will work together to review all budget submittals in the coming months. Departmental budget meetings will tentatively be scheduled for March 26-28, 2024 for departments reporting to the County Manager. Budget meetings for elected, board-appointed department heads, and independent agencies will be scheduled for March 26-28, 2024 as well. During these meetings, the proposed FY2025 budget will be reviewed by the Board of Commissioners, the County Manager, and the Budget Committee in-depth. A detailed schedule will be sent out later in a memo from the Finance Department.

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

#### **1. Staffing**

- a. Employee count cannot exceed the current FY2024 level unless the position is thoroughly justified. Additional positions will be approved by the Board of Commissioners when the budget is adopted.
- b. Collectively, overtime budgeted for FY2024 is \$1,256,515. As of December 31, 2023, several departments have exceeded their 50% mark and there are a few departments that have already fully expended their full budget. In the year ending June 30, 2023, total overtime was \$1,608,745. This amount was 200.1% over the original budgets of \$799,765. **Overtime must be reviewed and controlled as much as possible moving forward.**

## 2. Operating Costs

As in FY2024, all operational costs should be reviewed, paying attention to the following:

- a. Travel, Training/Conference expenses, and Dues should be limited to expenses required for certifications, licenses, or necessary training/membership dues only.
- b. Parts, Repairs, and Maintenance should be limited.
- c. Contractual services should be limited to only those that are necessary.
- d. Fuel consumption should be limited as much as possible.
- e. Supplies, Books, and Periodicals, including Meetings with Meals, should be limited to only those expenses that are needed.

## 3. Revenues

Each department should actively take a close review of their revenue stream. If additional revenue or recovery of revenue can be obtained the department should include that information in their operating budget information.

**Compare other jurisdictions to see how our fees and charges compare and increase them as necessary to stay in line with the surrounding areas.** If a decrease in revenue is anticipated the department should detail and justify that information. Departments should pay close attention to collections, alternative revenue sources, and unnecessary fees being charged. It is also requested that departments review their fees charged to see if there are any increases needed to be added to those fees for the 2025 fiscal year.

With the collaborative effort of all involved, the FY2025 Budget will reflect the County's commitment to sound fiscal policies that best serve our community.

Thank you,

Ty Akins, Chairman  
Habersham County Board of Commissioners

May 9, 2024

**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) 2025 Annual Budget. A substantial amount of time and consideration goes into the budget process each year as there is a variety of factors that influence every budget, and FY2025 was no exception. The Habersham County Budget contains a General Fund (which supports forty (40) departments), three (3) Enterprise Funds, fourteen (14) Special Revenue Funds, two (2) Capital Improvement Funds, one (1) Hospital Debt Service Fund, and one (1) Component Unit. The budget process includes a very thorough examination of departmental needs and requires that expenditures reflect those needs, and reasonable explanations are given as to how revenue is used to provide the most effective and efficient services to our citizens. Habersham County remains committed to protecting the integrity of the county in all fiscal and budgetary matters.

”  
The FY2025 budget process began in January 2024 with the collection of position and capital requests from Department Directors and Elected Officials. In February 2024, the Budget Committee began reviewing and discussing those requests. At that same time, in February newly updated comprehensive operating budget worksheets were distributed to Department Directors and Elected Officials. Operating budget requests were then summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 26<sup>th</sup> through 28<sup>th</sup> for Department Directors reporting to the County Manager, and for Elected Officials, Board-Appointed Department Heads, and Independent Agencies. Several additional meetings were held in April and May 2024 where the budget was examined and further refined, then citizen input was welcomed during three (3) public meetings held in June. The FY2025 budget was approved on July 22, 2024.

Many challenges that arose during preparation of the FY2025 budget were expected, as there have been challenges in prior years. Requests for forty-eight (48) additional positions and/or reclass of existing positions along with market-comparable salaries increases are a concern as public safety departments continue to face high-turnover rates due to competitive market wages in surrounding jurisdictions. Excess spending throughout FY2024 for overtime within Public Safety departments remained a concern for FY2025. Although the COVID Pandemic saw a decrease in our Jail capacity beginning in FY2021, capacity pressures like pre-pandemic levels have returned causing jail expenditures for prisoner boarding to be fully expended. Likewise, additional expenditures related to jail operations could possibly exceed original funds budgeted as FY2025 as operations have returned to normal. The FY2024 original budget for all funds is \$73,548,644 and \$37,185,665 for the General Fund.

The total General Fund balance as of June 30, 2023, was \$9,641,296 vs. \$11,538,186 in FY2022, a decrease of \$1,896,890. The Unrestricted Fund balance is \$7,984,436 vs. \$10,070,191 in,

FY2022, a decrease of \$2,085,755. The Unassigned Fund balance was \$9,641,296. The Unrestricted Fund balance represents 26% of the FY2024 Original Budget, which exceeds the Habersham County Fund Balance Policy minimum of 17%. The Unrestricted Fund balance includes \$100,000 which has been assigned to future Employee Health Benefit payments. Also, \$1,656,860 was assigned to the FY24 Original Budget and \$1,697,951 to the FY25 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 FY2025 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.

#### **FY2024 Accomplishments:**

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

- **FY2024 Budget:** The Habersham County Board of Commissioners approved the FY2024 General Fund Budget of \$37,185,665 during a Called Meeting on June 26, 2023. This year's budget consisted of an increase in the tax digest of which there was an inflationary increase of 8.76% in the property tax revenue for tax year 2023. The millage rate was left at 12.682 mills, which was the same as the previous tax year 2022 millage rate of 12.682 mills. Additionally, the Emergency Medical Services millage rate increased to 1.124 an increase of 0.31 from tax year 2022 millage rate of .825, and the Hospital Bond millage rate remained unchanged at 0.842 mills as tax year 2022's 0.842 mills.
- **SPLOST VII:** Collections being received for SPLOST VII have exceeded the original projected amounts by 21%. Expenditures for Equipment, Vehicles and smaller projects has proceeded as planned along with distributions to each of the municipalities. The E-911 project was awarded in FY23 and is 50% complete at this time. Architects completed the plans for the new Animal Control Facility and are 50% complete with plans for the new Fire/EMS/911 Headquarters. RFP's for construction of the Animal Control and Fire Buildings have been issued and an award made to Sunbelt Builders Inc.
- **Financial Document Awards:** The finance department has won the Distinguished Budget Award for the sixth year in a row for the July 1, 2023, budget. This award is the highest recognition for budgeting excellence in North America. This award represents a significant achievement by the county and reflects the commitment of the governing body and staff to meet the highest principles of governmental budgeting. To receive this award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the county budget serves as 1. policy document, 2. financial guide, 3. operations guide, and 4. communications device. Budget documents must be rated proficient in all four categories and in fourteen mandatory criteria within those categories to receive the award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.
- **Information Technology:** Each court in the Mountain Judicial Circuit has reverted to normal operating conditions with conducting hearings for essential matters in person mainly and via video conferencing now that the pandemic is over. The shift to a virtual court system made it possible for participants in essential and emergency proceedings to appear while adhering to social distancing guidelines, promoting justice, and protect public health and safety. Board of Commissioner meetings have also continued to be live streamed in accordance with open meetings requirements via teleconference during FY2024. The Mountain Judicial Circuit was awarded a Grant from the State of Georgia

Judicial Council from ARPA funds to upgrade all technology and audio-visual components in all Superior and State Courtrooms in each of the three Counties that comprise the Mountain Judicial Circuit. This project totaling approximately \$800,000 has been completed and all courtrooms in the Circuit has now been upfitted with the latest technology for presentations and evidence to be shown in the court proceedings.

- **Public Information:** Habersham County continues to be active with the Public through our PIO Officer and has added a part-time positions to help with the demand. The public can stay informed by following the County event listings on Facebook, Instagram and our county website at [www.habershamga.com](http://www.habershamga.com).

b. **Public Safety:**

- **Emergency Services**

During FY2024, the Emergency Services Department:

- Replaced a fire engine, remounted an ambulance, and continued the process of replacing general & personal protection equipment with the use of SPLOST VII funding.
- Continued work with the Department of Rural Health for the Community Paramedicine Program which is grant funded at \$100,000 per year and received an additional grant award of \$30,000 related to stroke intervention.
- Purchased two additional Med Units and put them in service for transporting patients. These were purchased with SPLOST VII and grant funding.
- Habersham continues to be one of only four counties participating in an exclusive Pre-Hospital Blood program that allows paramedics in ambulances to administer blood products. Habersham County was part of the pilot program that proved successful, which has served as a model for the statewide spread of this program. It has resulted in better patient outcomes for victims of traumatic injuries and internal bleeding. Before this program began, in the state of GA, only air medical helicopters staffed with a registered nurse and paramedic could initiate blood products in a prehospital setting.
- Trauma Equipment Grant was received from the Georgia Trauma Commission and purchased:
  - Lifepak 15 Cardiac Monitor Mounts for all Med Units.
  - Four (4) additional Portable Pulse Oximeters.
  - ETCO2 (End Tidal Carbon Dioxide) in-line ET and Nasal Oxygen Monitors.
- **Sheriff's Office/Jail/HEAT:** The Sheriff's Office continued the use of a Drive Square Simulation System during FY2024. This portable in-vehicle driving simulator facilitates cost-effective officer training/re-training of pursuits, traffic stops, situation awareness, and siren and lights use in the field instead of at a training center. The Sheriff's Office was again the recipient of the Georgia Children's Justice Act grant which pays for the training and equipment for a multi-jurisdictional task force which focuses on investigating and mitigating crimes against children. The jail remains a significant burden due to issues with maintenance, non-compliance, and overpopulation as pre-pandemic levels have returned.
- **Emergency Management and E911:** The upgrade to the new 800 MGZ Radio System was awarded in Fall of 2022. Tower location and land acquisition to place additional towers across the County have been confirmed and leases approved for sites and construction has begun on the tower sites. The installation of the new system is underway with projected completion in 2025. Upon completion, the radio system coverage for the new system will be at a 98% level compared to the 70% coverage level the non-emergency system currently gives the County at this time. The 911 Center has

won several awards this year including 911 Director of the Year for our Director, Lynn Smith.

- **Animal Care and Control:** The euthanasia rate in the Animal Shelter continued to be reduced from nearly 1,000 per year in 2017 to less than 100 per year during the past 7 years. The Animal shelter averages over 2,800 intakes annually, an increase of over 300 animals in FY24. The Shelter Van purchased with donations to transport dogs and cats to Animal Shelters in the Northern States for adoption. The program has saved over 1,500 dogs and cats during the past year since this program went into effect. Designs for a new Animal Control Facility funded by SPLOST VII have been completed and construction has been bid out and awarded to a Construction Manager at Risk. The County hopes to break ground on the new 15,000 square foot facility by the end of 2024. The new facility will replace a 7,000 square foot aged and overpopulated facility.

c. **Public Works: Roads & Bridges:** The Road Department completed approximately 2,580 work orders in FY2024, in addition to completing, or beginning, major projects such as:

- **Road Maintenance:**
  - **LMIG 2024:** The LMIG Project consisted of 38 roads- approximately 17.9 miles of road resurfacing, patching, and leveling. The cost of the project is approximately \$3.04 million, an increase of approximately \$1,000,000. The County received an extra \$1,049,000 in one time State Road funding from the State of Georgia in FY2024. This allowed us to increase the number of miles able to be resurfaced by approximately 6.5 miles.
  - **Right-of-Way Vegetation Control:** Continued herbicide services for grass suppression on 147 miles of various county roads. This alleviated the need for one round of ROW trimming during the summer cutting season and gave the staff needed time for other maintenance projects.
- **Airport:**

During FY2024, the Airport entered its third year under County managed Staff vs. a private third party Fixed Base Operator. We hired a new Airport Manager who will continue supervising a staff of five to oversee operations and maintenance of the airport facility. Revenues continued to increased by 60% being under County management vs. having to share revenue with the third party FBO. Air Methods, a medical air transport company that provides air ambulance services, continued operating at Habersham Airport. The U.S. Forestry Service is using the Habersham County Airport as a home base while their helicopter contract is active. The Habersham County Airport has been ranked 15<sup>th</sup> out of 103 Georgia airports for the number of aircraft based at the airport as of June 2023, 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. The Airport was awarded several grants for Runway rehabilitation, Apron expansion and ROFA clearing in thee amount of \$4,500,000. The County has a portion to match with these funds and the projects were nearing completion at the end of FY2024.
- **Habersham County Landfill:**

The County continues using Cell 5 completed in late May 2020 and was entered for use on September 8, 2020. The Construction Debris area of the Landfill was closed and the area became full during FY 2024. Bay 1 in Cell 5 has been filled with fluff layer, EPD inspection was conducted in April 2024, the Landfill scored 95 out of 100.

- **Pea Ridge Cap Repair:** The County continues focusing on methane mitigation measures to stop the gas from traveling to groundwater sources.

**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 FY2024 as competition and higher wages in the private industry prevail.
- b. **Facilities Management:** The Facilities Management Department has continued a steady workload. They completed the remodel of the new Election Offices through working with a contractor while keeping up with normal maintenance activities and task orders. Facilities also added several preventative maintenance contracts for HVAC systems across the County that were not in place in the past.
- c. **Transit:** Transit continued normal operation Monday – Friday from 7:00 a.m. to 4:00 p.m. They received FTA Grant funding in the amount of \$175,729 that will help cover most of operating and capital costs for Transit.

**e. Planning and Development:**

- a. **Inspections and Permitting:** Inspections continued briskly with multiple new homes and multi-family complexes permitted and under construction throughout the year. The County is experiencing growth from the southern neighboring County and commercial growth stemming from the new Inland Port being constructed in Hall County just about 15 miles south of our county line. The department continued to perform their core functions of planning, permitting, inspections, and mapping.
- b. **Development Authority:** The Development Authority has received the preliminary design and engineering of additional Industrial Park land for expansion on the former Reed property. A local engineering firm, Foothills Land Design, completed the development design plans and cost estimates. The Authority is still exploring funding options and timelines and have developed a marketing plan for the lots to be sold.
- c. **Airport Industrial Park:** The Development Authority completed the sale of a much-improved Lot #10 at the end of FY23/beginning of FY24 which will be a business in the Industrial Park. With this sale, the Airport Industrial Park is totally sold out and occupied.

**f. Parks and Recreation:**

- a. The Parks & Recreation Department spent a lot of time improving indoor and outdoor facilities while also preparing for spring, summer and fall programs. Spring baseball, Little League and softball having been brought back under County organization from booster associations in FY23 are continuing to have tremendous growth. Track & field, volleyball, gymnastics classes and team training, soccer, swimming, and adult softball during FY2024 had a high level of participation due to the booming population of the County. A new webpage and online Registration software (Rec Desk) allows Parks & Recreation to accept online registrations and helps with tracking of team data and communications to participants, parents and teams.
- b. **Baseball and Soccer Fields:** Field improvements were made to all baseball and soccer fields during the year. In-Field mix was brought in to rejuvenate fields along with laser based measurements to ensure fields met or exceeded league standards. Fields had deteriorated over the past few years due to lack of proper maintenance and attention.

- g. **Senior Center:** The Senior Center continued to see significant growth over FY2024. The center serviced over 2,500 on average each month and Meals on Wheels served over 3,000 meals each month to seniors in need. At the Meals-On-Wheels program recognition ceremony approximately 38 volunteers responded to the event and were recognized and awarded with certificates. We lost a few volunteers this year and the Senior Center has started a campaign for volunteers and “adopt a senior” program to help continue funding for the MOW program.
- h. **Habersham Medical Center (HMC):** In 2020, HMC, Northeast Georgia Health Systems (NGHS), and the Habersham County Board of Commissioners entered into a 5-year agreement that will help stabilize HMC and ultimately lead to an agreement making HMC part of Northeast Georgia Medical Center. In addition, this will lessen the debt burden on Habersham County taxpayers. The 5-year plan calls for NGHS to invest \$3 million annually to help HMC fund capital projects to enhance and expand services provided at the hospital. During FY2023, HMC continued to struggle to stay afloat. As COVID funding ended, operating costs exceeded revenues due to high inflation and skyrocketing salaries paid to keep up with the market. In December 2022, the Hospital Authority came to the Commission to request monetary assistance to stay in operation. Commissioners initially approved a \$1,500,000 Letter of Credit to help sustain the hospital through the next few months. The County Manager worked with NGHS to speed up the acquisition of the hospital to July 1, 2023. NGHS agreed to the early acquisition if the County would help sustain the hospital operationally through July 1. County Commissioners approved an additional \$4,500,000 Letter of Credit for a total of \$6,000,000 cash infusion into the hospital from their American Rescue Plan Act (ARPA) funds. The transition from the Habersham Hospital Authority to Northeast Georgia Health Systems was completed and the transition went very smoothly.

#### **Strategic Goals, Strategies, Long Term 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 coming years, 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:** Continue Developing and presenting a budget that is forward looking in funding the delivery of County services. Finding innovative funding options for new capital equipment and building maintenance, which will continue to be budgetary challenges in years to come.
3. **Public Information:** The purpose of this position is to help maximize communication with the media and public concerning the ongoing activities of Habersham County Government. We will continue to be transparent with information to the citizens and ensure the website is kept up-to-date and accurate, provide enhanced monthly reports, and daily communications to the Commission and media. We will also work to expand our presence on social media.
4. **Work Force Stabilization:** A strategic goal of the FY2023 budget proposal was to become more competitive in wages to slow down the rate of turnover turned out to be successful in FY2024.

The Salary Study completed and implemented in January of 2023 to bring salaries of all employees up to market levels seems to have stabilized the workforce. In addition, the Pay Scales and Tables were updated to allow Habersham County to easily continue the annual pay scale evaluations. The performance evaluation system with merit increases and COLAs continued to be budgeted for the year.

5. **Employee Benefit Cost Stabilization:** The costs of employee health benefits and pension benefits continue to rise. We will continue to monitor the results of implementing the self-insured health benefit program, which has greatly reduced growth in the rising costs of health benefit expenses for the County.
6. **Jail Construction:** Growth of the jail inmate population has continued to create a significant strain on the Sheriff's Department budget as the inmate population continues to grow. Typically, the County houses 30 to 50 inmates per day out-of-county at other jails, which increases housing, transportation, food, and medical costs for inmates. We will need to address methods to fund a new jail in the near future. The non-compliance with jail standards and continuous overpopulation has created a strong need for a new jail which complies with modern jail standards.
7. **Economic Development:** Habersham County's commitment to the Economic Development Council and economic development efforts county-wide continue to be a high priority.
8. **Emergency Services Department:** During FY2024 wage adjustments were approved by the Commission to improve the County's ability to attract and retain Paramedic/Firefighters and EMT/Firefighters to improve the staffing level of the Ambulance Service. Call volume increased significantly and has required an increase in the number of full-time staffed ambulances from four (4) to five (5) to meet the demand for service.
9. **Planning & Development:** The Development Authority is still pursuing the design and engineering of the industrial park expansion on the former Reed Property. A local engineering firm has been retained to develop design plans and costs. The Authority will explore funding options and timelines once the design is completed and approved.
10. **Information Technology:** The CIP budget will continue to focus on technology, which has become a new priority for two reasons: a) opportunities to improve operating efficiency, and b) security improvements for defending against malware, ransomware, and network hacking.

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

Sincerely,

Tim Sims  
Chief Financial Officer

# STRATEGIC PRIORITIES

At the beginning of each budget year, Habersham County holds a Commission Retreat which the citizens of the County are invited to attend. Traditionally, during the commission retreat, the board members review various presentations from County departments and set new financial and non-financial goals. This helps determine appropriate needs for the upcoming budget year and plans for future years.

<b>Internal Operations</b>	<b>Short-Term</b>	<ul style="list-style-type: none"> <li>• Focus on External and Internal Communication to promote engagement and transparency.</li> <li>• Emphasize employee recruitment and retention.</li> </ul>
	<b>Long Term</b>	<ul style="list-style-type: none"> <li>• Evaluate employee benefits and retirement options for enhancement.</li> <li>• Review all service areas of the County for possible efficiencies and cost savings.</li> <li>• Search for potential funding sources to a update Fire Stations.</li> </ul>
<b>Infrastructure</b>	<b>Short-Term</b>	<ul style="list-style-type: none"> <li>• Plan and construct a New Animal Control Facility</li> <li>• Plan for construction of a New Central Fire Headquarters</li> </ul>
	<b>Long-Term</b>	<ul style="list-style-type: none"> <li>• Develop maintenance plans to enhance gateway corridors.</li> <li>• Review and develop plans for water and sewer across the County especially commercial corridors.</li> <li>• Develop plans for a new Jail and search for potential funding sources.</li> </ul>
<b>Transportation</b>	<b>Short-Term</b>	<ul style="list-style-type: none"> <li>• Plan and implement next phase of LMIG resurfacing</li> </ul>
	<b>Long-Term</b>	<ul style="list-style-type: none"> <li>• Pursue roadway safety expansion in problem areas</li> <li>• Secure dedicated transportation funding specific to Habersham County through State and Federal Grants.</li> </ul>
<b>Quality of Life</b>	<b>Short-term</b>	<ul style="list-style-type: none"> <li>• Enhance Parks and Recreation programs</li> </ul>
	<b>Long-Term</b>	<ul style="list-style-type: none"> <li>• Support or partner with organizations that promote mental health campaigns.</li> <li>• Promote affordable housing investment.</li> <li>• Develop plans for future Parks and Greenspace with activity areas including walking/biking trails to enjoy the beauty of our County.</li> </ul>
<b>Economic Development</b>	<b>Short-Term</b>	<ul style="list-style-type: none"> <li>• Update the County Zoning Ordinances and Unified Development Code.</li> </ul>
	<b>Long-Term</b>	<ul style="list-style-type: none"> <li>• Guide Growth of the Highway 365 corridor through careful planning and cooperation with other municipalities.</li> <li>• Work with the Development Authority, Partnership Habersham and the Chamber of Commerce to achieve economic development.</li> <li>• Determine areas of focus for workforce development.</li> </ul>

## HABERSHAM COUNTY FY 2025 BUDGET RESOLUTION

**A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2025 BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025, FOR EACH FUND OF HABERSHAM COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR THE VARIOUS FUNDS AND DEPARTMENTS. ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2024 TAX DIGEST AND AFFIRMING THAT EXPEDITURES IN EACH DEPARTMENT MAY NOT EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES:**

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

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

**WHEREAS**, appropriate advertised public hearings have been held on the 2025 Proposed Budget, as required by State and Local Laws and regulations, and

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

**WHEREAS**, the Board resolves that the Proposed 2025 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority, and

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

**NOW, THEREFORE, BE IT RESOLVED** that this 2025 Budget is hereby adopted specifying the anticipated funding sources for each Fund and making appropriations for proposed expenditures to the departments or organizational units named in each fund.

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

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

**BE IT FURTHER RESOLVED** that the 2025 Budget shall be amended to adapt to changing governmental needs during the fiscal year as follows: Any increase in appropriations in any Fund for a Department, whether through a change in anticipated revenues in any Fund or through a transfer of appropriations among Departments, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Chief Financial Officer to:
  - a. Allocate funds to appropriate Departments from insurance proceeds for the replacement or repair of damaged equipment items;
  - b. Authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board;
  - c. Adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards approved by the Board;
  - d. Approve transfers of appropriations within capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent

and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;

- e. Adjust revenue and appropriation budgets to incorporate collected revenue at the capital fund contingency project level and project specific levels in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;

2. The County Manager to:

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

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

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

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

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

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

**HABERSHAM COUNTY BOARD OF COMMISSIONERS**

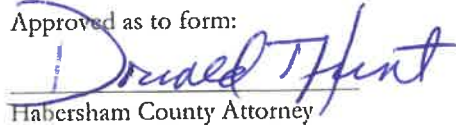
  
Chairman

Attest:  
  
County Clerk

(Seal)

July 22nd, 2024  
Date



Approved as to form:  
  
Habersham County Attorney

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# Annual Budget Process

## Annual Budget Process

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

### **Budget Development/Management**

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

### **Review**

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

### **Budget Structure**

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

### **Budget Adoption**

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

### **Amendment Process**

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

## Budget Preparation and Analysis

In January the Finance Department distributes Personnel and Capital Improvement Project budget packets to the departments and agencies for requesting new personnel and capital items. In February operating budget packets are distributed to the departments and agencies. This budget packet includes a calendar with important dates, chart of accounts, department overview form (used to highlight accomplishments, goals and critical needs within the department) along with workbooks used to compile the budget request. Departments, then, use these provided forms to submit their respective requested budgets. Each department is requested to submit a forecast of personnel driven expenses and to review their operations and provide a forecast of appropriations required to maintain current service levels. Departments are also requested to submit funding requirements for improvements to current service levels as well as any new programs or services and capital improvement projects. Each department is required to submit their individual budgets with any new programs or funding broken out separately with an explanation for the anticipated change to the Finance Department where the data is then recorded into the accounting system. Both expenditure requests and revenue projections are calculated and formatted for presentation to the **Budget Committee** (County Manager, Finance Director and Finance Staff) for review. During these meetings with departments, the necessary funding to maintain current service levels are discussed. In addition, any new programs or improvement projects are discussed in terms of how the initiatives correlate with the departmental goals and objectives, and by extension, the County's strategic priorities and vision for the future. After the departmental meetings, the Budget Committee reviews the base budgets, prioritizes funding for any new programs, and makes any necessary adjustments to balance the budget. The consolidated balanced budget is then prepared for presentation to the Board of Commissioners for public hearing, revision, and adoption.

## BUDGET SCHEDULE

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



# FINANCIAL POLICIES AND PRACTICES

### **OVERVIEW**

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

### **BUDGET PRACTICES AND POLICIES**

#### **Basis of Budgeting**

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

#### **Balanced Budget**

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

#### **Level of Budget**

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

#### **Budgetary Control/Reports**

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

#### **Authorization of Budget Adjustments and Amendments**

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

#### **Appropriation Lapses at Year End**

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

#### **Legal Authority Overview**

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

The annual budget process is overseen by a Budget Committee, which consists of the County Manager, Finance Director, and Finance Staff. After a draft proposed budget is prepared, public hearings are held for citizen input and the proposed budget is made available for public viewing on the County website. The budget is approved in an open public meeting by the Board of Commissioners.

### **LONG-TERM FINANCIAL POLICIES**

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

### **Capital Project Improvement Plan**

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

### **Grants**

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

### **PURCHASING POLICIES AND PROCEDURES**

The purpose of the Purchasing Policies and Procedures is:

- To consider the best interests of Habersham County in all transactions.
- To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards; and
- To subscribe to and work for honesty and truth in buying.

Purchases Require: approved budgetary funds, check requisition or purchase order, appropriate documentation (W-9, E-Verify, signed invoice, or written quotes when applicable), and supervisory approval when applicable.

Check requests and purchase orders are not required for routine expenses (i.e. bills, rent payments, etc.)

Department Directors are responsible for the control of material usage, allocation of supply quantities, physical security for materials, and proper disposition of surplus items.

Each Purchase or Service that is estimated to cost over \$20,000 requires formal advertising, sealed bids, and shall be awarded by the Board of Commissioners (there are exceptions).

Purchasing Card Users must have a signed purchasing cardholder agreement on file. Receipts are required for all card transactions except for, on the rare occasion, when a receipt is lost. On those occasions, a lost receipt form must be submitted. P-Card Users (or Department Administrator) must submit all documentation to the Finance Department by the 21st of each month. P-cards will be audited and reviewed by the Finance Department.

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

# FINANCIAL POLICIES AND PRACTICES

### **FUND BALANCE POLICY**

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

- **Committed Fund Balance:** The Board of Commissioners has the authority to set aside funds for a specific purpose; any funds set aside as a Committed Fund Balance require the passage of a resolution. The passage of the resolution must take place prior to the end of the applicable fiscal year. If the actual amount of the commitment is not available by the end of the fiscal year, the resolution must state the process to calculate the actual amount as soon as information is available. Commitments may be changed or lifted only by the Commissioners if they take the same formal action that imposed the constraint originally.

#### **Further Clarification on Committed Fund Balances**

- **Rainy Day/ Stabilization Plan:** Maintains a financial stabilization fund to meet unexpected revenue shortfalls or financial emergencies. The fund balance target for the General Fund shall not be less than 17% of regular general fund operating revenues or regular general fund operating expenditures. Additionally, any proposed appropriation that would result in the balance of the fund falling below the minimum fund balance ratio must be accompanied by a restoration plan that brings the fund to the minimum within 3 years.
- **Assigned Fund Balance:** Assigned Fund Balance consists of amounts that are intended to be used by the County for a specific purpose. Intent can only be expressed by the Commissioners or their designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution, but instead require a majority vote of the Board of Commissioners. However, the County Finance Director has been authorized by the Board to assign fund balance in the following situations:
  - If, upon passage of a budget resolution, any fund balance is used to balance a future budget
  - If any unspent funds for an ongoing capital project remain at fiscal year-end, these funds will automatically be recorded as Assigned Fund Balance until the project is complete
  - If any residual fund balance exists in a Special Revenue Fund, they will be automatically recorded as Assigned.
- **Unassigned Fund Balance:** Unassigned Fund Balance is the amount of funds in the General Fund which are not classified as either non-spendable, restricted, committed, or assigned. The Unassigned Fund Balance represents resources available for immediate appropriation by the Commissioners, and no use of these funds is permitted without approval by the Board of Commissioners. The County will make every effort to use Unassigned Funds for the following purposes, listed in order of priority:
  - To maintain the Rainy-Day Fund at the prescribed level
  - To address unexpected revenue short-falls or expenditures encountered in the current fiscal year
  - To fund non-recurring capital expenditures. Unassigned Fund Balance will not be used to fund recurring expenditures or to compensate for structural budget deficits.
- **Order of Fund Balance Use:** When multiple categories of fund balance are available for expenditure, the County will start with the most restricted category and spend those funds before moving to the next category with available funds. For example: if a project is funded by bond proceeds and assigned fund balance, the County would be required to use the bond proceeds first to pay expenditures since the use of bond proceeds is more restrictive than the use of assigned fund balance.
- **Reports to the Governing Body:** The Finance Director shall present, at least on an annual basis, a report detailing the amounts of spendable fund balance available. This report may be integrated into the Annual Financial Report, Interim Financial Reports, or as stand-alone reports.

- Special Revenue Funds: The Finance Director shall be charged with maintaining a listing of all Special Revenue Funds reported by the County. This listing shall include the purpose of the fund and the significant restricted or committed revenue streams that are the basis for establishing the fund.

### **CAPITAL ASSET POLICY**

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

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

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

### **Reporting**

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

# Fund Descriptions

## Fund Descriptions

### FUND TYPES

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

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

### GOVERNMENTAL FUNDS

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

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

***SPLOST Fund*** – Accounts for the financial resources provided from a 1% sales tax reserved for construction of various capital projects. Such funds were approved by voter referendum for public works projects related to road and traffic improvements, courthouse and administration building relocation, fire and emergency equipment, and other building construction projects.

***Capital Projects Fund*** – Account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities, vehicle replacement, heavy equipment, and other capital assets.

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

***Emergency Services*** – To account for funds used to ensure appropriate and efficient response to emergencies, specifically ambulance services and emergency management, throughout Habersham County, while mitigating the potential effects of the various hazards and vulnerabilities that might impact the county.

***Emergency Telephone System*** – To account for the monthly "911" charge to help fund the cost of providing the service as provided in the Title 46, Chapter 5 of the Official Code of Georgia Annotated.

***Restricted Programs*** – To account for funds, such as fines, confiscated monies and donations received by Elected Officials and other restricted sources of Habersham County to be expended within legal guidelines of each program. Jail, Inmate Welfare, Accountability Courts, Indigent Defense, Juvenile Offenders, Opioid Settlement, SARP Grant, and Confiscated Assets make up this category.

***Hotel/Motel Tax*** – To account for taxes charged on rental of hotel/motel rooms as provided in Title 48, Chapter 13 of the Official Code of Georgia Annotated. These funds are used for the promotion of tourism, conventions, and trade shows in the County.

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

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

**Fitness Center** – To account for membership fees charged to operate the fitness center.

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

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

## **PROPRIETARY FUNDS**

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

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

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

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

## **COMPONENT UNIT FUNDS**

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

# DEBT POLICIES AND PRACTICES

## Debt Policies and Practices

### DEBT POLICY

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

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

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

### Purpose of Debt Issuance

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

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

### Debt Retirement

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

### Legal Compliance

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

### Types of Debt

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

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

## LEGAL DEBT LIMITATIONS

### General Government

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

### DEBT MANAGEMENT POLICY

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

- The County will project debt requirements on a five-year basis to examine the long-range implications and effects of debt issuance.
- The County will not fund current operations or normal maintenance with proceeds from long term financing.
- In an effort to conserve debt capacity, the County shall borrow only when necessary and utilize “pay-as-you-go” financing to the extent possible.
- The County’s debt capacity shall be maintained within the following:
  - Net debt per capita under \$900
  - Net debt as a percentage of estimated market value of taxable property not to exceed 3%
  - Ratio of debt service expenses as a percentage of expenditures not to exceed 10%
  - Debt per capita as a percentage of income per capita should not exceed 5%
  - The County shall strive to achieve and maintain an underlying bond rating of at least an A1 (Moody’s Rating Service) for its obligations, which facilitate favorable interest costs.
- In general, the County will adhere to the following debt guidelines:
  - Keep the average maturity of General Obligation Bonds at or below fifteen years where possible
  - When the County finances capital projects by issuing bonds, it will amortize the debt over a term not to exceed the average useful life of the project.
  - The County shall review its outstanding debt annually, as part of the Budgeting Process for the purpose of determining if the financial marketplace will afford the County the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue, a Present Value savings of 3% over the life of the respective issue, at a minimum, must be attained
  - Capital Improvements, equipment and facility projects will be classified into cash/pay-as-you-go and “debt financing” classifications. Debt financing will be limited to major non-recurring items with four to twenty years plus of useful life.
  - The County will confine long-term borrowing to capital improvements and projects that have useful lives of ten to twenty years, these improvements should not be financed through current revenue or fund equity
  - When appropriate, the County will use the special assessment or self-supporting bonds instead of general obligation bonds, so that those benefiting from the improvements will absorb all the costs of the project financed
  - The County will continue to communicate the financial condition with bond and credit rating agencies
  - The County will follow a policy of “full disclosure” in its Annual Financial Report

Habersham County, Georgia Legal Debt Margin Information (amounts expressed in thousands)					
Fiscal Year	2020	2021	2022	2023	2024
Assessed Value of Property	\$1,454,558	\$1,721,047	\$1,943,265	\$2,281,349	\$2,622,026
Debt Limit (3% of total assessed property)	43,637	51,631	58,298	68,440	78,661
General Obligation Bonds	0	0	0	0	0
Less: Resources restricted to paying principal	0	0	0	0	0
Total Net Debt applicable to limit	0	0	0	0	0
<b>Legal Debt Margin</b>	<b>\$43,637</b>	<b>\$51,631</b>	<b>\$58,298</b>	<b>\$68,440</b>	<b>\$78,661</b>
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

# REVENUE SOURCES

## OVERVIEW

Habersham County is funded through a variety of different revenue sources, which are spent on funding government operations, services, and/or enterprise operations. Due to the size of the County and the nature of its business, it is imperative that revenue projections be dependable and strategic planning be in place for use of these revenues. During the budget process, the County estimates its annual revenues by an objective, analytical process to project the most accurate reflection of the subsequent year's revenue stream. The total Government-wide budget for FY24 is \$84,569,306, an 15% increase from the FY24 original budget. Additionally, the total General Fund budget for FY25 is \$36,599,399 a 5.5% increase from the FY24 budget. The primary sources of revenues described below are listed from the largest revenue source to the smallest revenue source within the General Fund.

## DIVERSIFICATION

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

## PROPERTY TAXES

Property taxes are one of the main sources of revenues for the County to fund state and local programs and services. Property taxes are recognized as revenues in the year for which they are levied. Property taxes are levied on the assessed values of all real and personal property. Real property consists of land, buildings, structures, and improvements associated with land. Personal property includes machinery, equipment, inventory, supplies, furniture, motor homes, motor vehicles, boats, etc. Property taxes make up the largest portion of the General Fund of Habersham County. Each year, the Board of Tax Assessors appraises property at fair market value and compiles the annual tax digest. Property Taxes are budgeted at \$22,165,414 for the FY25 General Fund. Habersham County also levies a Hospital Bond and Hospital Services property tax.

## 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 \$2,895,000 for FY25, which is an increase of 55.9% from the FY24 original budget.

## INSURANCE PREMIUM TAXES

Insurance Premium taxes are used to fund unincorporated fire protection, unincorporated animal control, and other unincorporated expenses for Habersham County. For FY24 the amount of insurance premium tax collected was \$2,671,532. The amount budgeted for FY25 is \$2,885,000. 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 FY25 \$2,874,965 has been budgeted for Intergovernmental Revenues.

## FINES, FEES & FORFEITURES

Fines, fees, and forfeitures are funds obtained through the judicial system of Habersham County. This revenue category is budgeted at \$1,617,265 for the FY25 General Fund budget, which is an increase of 12.6% from the FY24 original budget. There are multiple Special Revenue Funds which are also funded through Fines, Fees & Forfeitures.

# FIVE YEAR CONCOLIDATED FINANCIAL SCHEDULE

## Governmental Funds

General Fund	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 5,646,924	\$ 7,808,374	\$ 11,538,186	\$ 9,641,296	\$ 8,241,296
Excess (deficiency) of revenues over (under) expenditures	2,161,450	3,729,812	(1,896,890)	(1,400,000)	(1,286,181)
Fund Balances June 30	\$ 7,808,374	\$ 11,538,186	\$ 9,641,296	\$ 8,241,296	\$ 6,955,115

## Special Revenue Funds

Jail Fund	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 63,876	\$ 104,498	\$ 136,036	\$ 70,143	\$ 70,143
Excess (deficiency) of revenues over (under) expenditures	40,622	31,538	(65,893)	-	-
Fund Balances June 30	\$ 104,498	\$ 136,036	\$ 70,143	\$ 70,143	\$ 70,143

Inmate Welfare	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 35,969	\$ 38,597	\$ 52,415	\$ 17,330	\$ 17,330
Excess (deficiency) of revenues over (under) expenditures	2,628	13,818	(35,085)	-	-
Fund Balances June 30	\$ 38,597	\$ 52,415	\$ 17,330	\$ 17,330	\$ 17,330

Law Library	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 210,047	\$ 210,850	\$ 211,183	\$ 193,043	\$ 193,043
Excess (deficiency) of revenues over (under) expenditures	803	333	(18,140)	-	-
Fund Balances June 30	\$ 210,850	\$ 211,183	\$ 193,043	\$ 193,043	\$ 193,043

Hotel/Motel Tax	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 5,082	\$ 140	\$ 1,131	\$ 47	\$ 47
Excess (deficiency) of revenues over (under) expenditures	(4,942)	991	(1,084)	-	-
Fund Balances June 30	\$ 140	\$ 1,131	\$ 47	\$ 47	\$ 47

# Five Year Consolidated Financial Schedule

Indigent Defense	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ -	\$ 13,049	\$ 13,503	\$ 13,503
Excess (deficiency) of revenues over (under) expenditures	-	13,049	454	-	-
Fund Balances June 30	\$ -	\$ 13,049	\$ 13,503	\$ 13,503	\$ 13,503

Juvenile Offenders	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ -	\$ 36,554	\$ 41,924	\$ 41,924
Excess (deficiency) of revenues over (under) expenditures	-	36,554	5,370	-	-
Fund Balances June 30	\$ -	\$ 36,554	\$ 41,924	\$ 41,924	\$ 41,924

Opioid Settlement	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ -	\$ -	\$ 142,501	\$ 142,501
Excess (deficiency) of revenues over (under) expenditures	-	-	142,501	-	-
Fund Balances June 30	\$ -	\$ -	\$ 142,501	\$ 142,501	\$ 142,501

SARP	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balances June 30	\$ -	\$ -	\$ -	\$ -	\$ -

D.A.T.E/Felony Drug Court	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 57,424	\$ 90,311	\$ 131,164	\$ 46,705	\$ 46,705
Excess (deficiency) of revenues over (under) expenditures	32,887	40,853	(84,459)	-	-
Fund Balances June 30	\$ 90,311	\$ 131,164	\$ 46,705	\$ 46,705	\$ 46,705

Family Dep. & Mental Health Treatment Court	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ (55,536)	\$ (54,586)	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	(55,536)	950	54,586	-	-
Fund Balances June 30	\$ (55,536)	\$ (54,586)	\$ -	\$ -	\$ -

E-911	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 735,925	\$ 731,499	\$ 643,750	\$ 423,558	\$ 423,558
Excess (deficiency) of revenues over (under) expenditures	(4,426)	(87,749)	(220,192)	-	-
Fund Balances June 30	\$ 731,499	\$ 643,750	\$ 423,558	\$ 423,558	\$ 423,558

Emergency Medical Services	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 61,565	\$ 57,717	\$ 63,614	\$ 59,045	\$ 59,045
Excess (deficiency) of revenues over (under) expenditures	(3,848)	5,897	(4,569)	-	-
Fund Balances June 30	\$ 57,717	\$ 63,614	\$ 59,045	\$ 59,045	\$ 59,045

Senior Center	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 72,526	\$ 14,880	\$ (13,397)	\$ 188	\$ 188
Excess (deficiency) of revenues over (under) expenditures	(57,646)	(28,277)	13,585	-	-
Fund Balances June 30	\$ 14,880	\$ (13,397)	\$ 188	\$ 188	\$ 188

Fitness Center	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balances June 30	\$ -	\$ -	\$ -	\$ -	\$ -

ARPA Funds	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balances June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Confiscated Assets	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balances June 30	\$ -	\$ -	\$ -	\$ -	\$ -

### Capital Improvement Fund

Capital Improvement Fund	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 586,919	\$ (74,754)	\$ 380,015	\$ 908,368	\$ 908,368
Excess (deficiency) of revenues over (under) expenditures	(661,673)	454,769	528,353	-	-
Fund Balances June 30	\$ (74,754)	\$ 380,015	\$ 908,368	\$ 908,368	\$ 908,368

SPLOST VI Fund	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ (15,315)	\$ 285,474	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	300,789	(285,474)	-	-	-
Fund Balances June 30	\$ 285,474	\$ -	\$ -	\$ -	\$ -

SPLOST VII Fund	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ -	\$ 13,687,324	\$ 12,912,865	\$ 13,625,193	\$ 7,008,761
Excess (deficiency) of revenues over (under) expenditures	13,687,324	(774,459)	712,328	(6,616,432)	(6,751,071)
Fund Balances June 30	\$ 13,687,324	\$ 12,912,865	\$ 13,625,193	\$ 7,008,761	\$ 257,690

### Debt Service Funds

Hospital Debt Service	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 1,533,911	\$ 1,925,286	\$ 1,917,369	\$ 1,719,194	\$ 1,719,194
Excess (deficiency) of revenues over (under) expenditures	391,375	(7,917)	(198,175)	-	-
Fund Balances June 30	\$ 1,925,286	\$ 1,917,369	\$ 1,719,194	\$ 1,719,194	\$ 1,719,194

### Enterprise Funds

Landfill	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Net Position, July 1	\$ 5,954,929	\$ 5,679,529	\$ 5,433,202	\$ 5,776,912	\$ 5,776,912
Change in Net Position	(275,400)	(246,327)	343,710	-	-
Net Position, June 30	\$ 5,679,529	\$ 5,433,202	\$ 5,776,912	\$ 5,776,912	\$ 5,776,912

Transit	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Net Position, July 1	\$ (38,409)	\$ (29,094)	\$ (112,038)	\$ (93,127)	\$ (93,127)
Change in Net Position	9,315	(82,944)	18,911	-	-
Net Position, June 30	\$ (29,094)	\$ (112,038)	\$ (93,127)	\$ (93,127)	\$ (93,127)

Airport	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Net Position, July 1	\$ 29,324,402	\$ 28,173,001	\$ 25,919,912	\$ 23,876,301	\$ 23,876,301
Change in Net Position	(1,151,401)	(2,253,089)	(2,043,611)	-	-
Net Position, June 30	\$ 28,173,001	\$ 25,919,912	\$ 23,876,301	\$ 23,876,301	\$ 23,876,301

### Component Unit

Industrial Development Authority	Actual FY21	Actual FY22	Actual FY23	Original FY24 Budget	Original FY25 Budget
Fund Balances July 1	\$ 643,471	\$ 736,232	\$ 645,625	\$ 1,357,003	\$ 1,414,688
Excess (deficiency) of revenues over (under) expenditures	92,761	(90,607)	711,378	57,685	-
Fund Balances June 30	\$ 736,232	\$ 645,625	\$ 1,357,003	\$ 1,414,688	\$ 1,414,688

# Debt Summary

By Project and Fund

Fund Financing Type	Admin. Bldg.	Recreation HVAC System	Hospital	Hydraulic Excavator	Two Spartan Fire Trucks	GO Bond Payments
	General Fund	General Fund	Hospital Debt Service Fund	Landfill Fund	SPLOST VII Capital Project Fund	SPLOST VII Capital Project Fund
	<i>Lease Purchase</i>	<i>Lease Purchase</i>	<i>Bonds</i>	<i>Lease Purchase</i>	<i>Lease Purchase</i>	<i>Bonds</i>
FY2025	387,663	70,988	2,397,387	36,685	265,569	2,086,400
FY2026	390,063	70,988	2,394,185	36,685	265,569	2,082,200
FY2027	393,088	70,988	2,395,393	168,807	265,569	2,085,200
FY2028	390,813	70,988	2,359,557		265,569	
FY2029	387,850	70,988	2,317,953		265,569	
FY2030	389,588	70,988	2,316,683			
FY2031	390,388		2,319,705			
FY2032	390,788		2,314,697			
FY2033	390,788		2,318,058			
FY2034	390,388		2,312,600			
FY2035	389,588		2,315,692			
FY2036	388,388		2,314,966			
FY2037	386,788		2,317,732			
FY2038	389,688		2,369,200			
FY2039	387,088		2,372,200			
FY2040	388,988		2,372,200			
FY2041	386,681		2,369,200			
FY2042	390,225		2,373,200			
FY2043	388,363		2,368,800			
FY2044			2,371,200			
<b>Total</b>	<b>\$7,397,207</b>	<b>\$425,928</b>	<b>\$46,990,609</b>	<b>\$242,178</b>	<b>\$1,327,846</b>	<b>\$6,253,800</b>

# AUTHORIZED POSITIONS ALL DEPARTMENTS

The table below represents the number of authorized positions for current departments beginning fiscal year 2021 through fiscal year 2025. More detailed information on the addition or removal of positions for specific departments can be found on the Department Budget Overview later in this budget document.

	Dept. Number	Budget FY21		Budget FY22		Budget FY23		Budget FY24		Budget FY25	
Department		FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
<b>General Fund</b>											
Board of Commissioners	120	-	5	-	5	-	5	-	5	-	5
County Manager	121	3	-	3	-	2	-	2	-	2	-
Finance	122	4	-	4	-	5	-	6	-	6	-
Human Resources	123	3	-	3	-	6	-	6	-	6	-
Tax Commissioner	125	6	2	7	1	6	2	6	2	7	2
Tax Assessors	126	9	5	9	5	9	5	10	5	11	5
County Clerk	130	1	-	1	-	1	-	1	-	1	-
Elections/Registration	145	2	1	2	1	3	2	4	1	4	-
Facilities Management	155	11	-	11	-	11	-	14	-	18	-
Public Information Office	157					1	-	1	-	1	-
Information Technology	160	3	-	4	-	5	-	5	-	7	-
Fleet Maintenance	460	6	-	6	-	6	-	7	-	7	-
Roads and Bridges	475	26	-	26	-	26	-	28	-	28	-
Probate Court	230	3	1	4	-	4	-	4	-	4	-
Magistrate Court	231	2	-	2	-	4	1	4	1	5	1
Clerk of Court	235	14	-	14	-	14	1	14	1	14	-
Superior Court	265	2	5	2	5	3	5	3	5	3	6
District Attorney	266	2	1	2	2	2	2	3	2	3	2
Public Defender	267	1	-	1	-	1	-	2	-	2	-
Juvenile Court	268	2	-	2	-	2	-	3	-	3	-
State Court	270	1	1	2	-	2	-	2	-	2	-
Solicitor	271	1	1	2	-	2	-	2	-	2	-
Sheriff-Operations	340	49	9	49	-	61	-	49	-	49	-
Sheriff-Jail	341	39	-	39	-	43	-	39	1	39	1
Sheriff-HEAT Unit	342	1	-	1	-	1	-	1	-	1	-
Sheriff-SRO	343					-	-	14	-	14	-
Animal Control	374	6	3	6	3	6	4	8	4	8	6
Coroner	382	1	1	1	1	1	1	1	1	1	1
Fire Department	384	28	17	28	17	28	17	37	17	43	6
Parks and Recreation	696	5	41	5	41	8	43	4	36	4	32
Gymnastics	697							3	8	3	8
Extension Service	750	-	1	-	1	-	1	-	1	-	-
Planning and Development	794	7	-	7	-	9	-	9	-	9	-
<b>Special Revenue Funds</b>											
Felony Drug Court	218	3	-	4	1	4	1	4	1	5	-
Mental Health Treatment Court	225	-	1	1	0.5	1	0.5	1	1	1	1
Family Dep. Treatment Court	252	1	1	1	0.5	1	0.5	1	1	1	1
Emergency Medical Services	395	39	17	40	18	41	18	41	18	43	11
E-911	390	22	14	23	14	23	14	23	14	23	7
Senior Center	585	5	2	5	3	8	3	8	1	8	1
Fitness Center	698	-	-	-	-	-	-	1	-	1	-
<b>Enterprise Funds</b>											
Airport	492	-	-	-	-	3	-	3	3	3	2
Landfill	480	9	3	10	3	11	2	16	2	15	5
Transit	754	1	2	1	2	1	2	1	2	1	2
<b>Total</b>		<b>318</b>	<b>134</b>	<b>328</b>	<b>124</b>	<b>365</b>	<b>130</b>	<b>391</b>	<b>133</b>	<b>408</b>	<b>105</b>

## Five Year Position Summary



HABERSHAM COUNTY

GEORGIA | Est. 1818

Government-wide

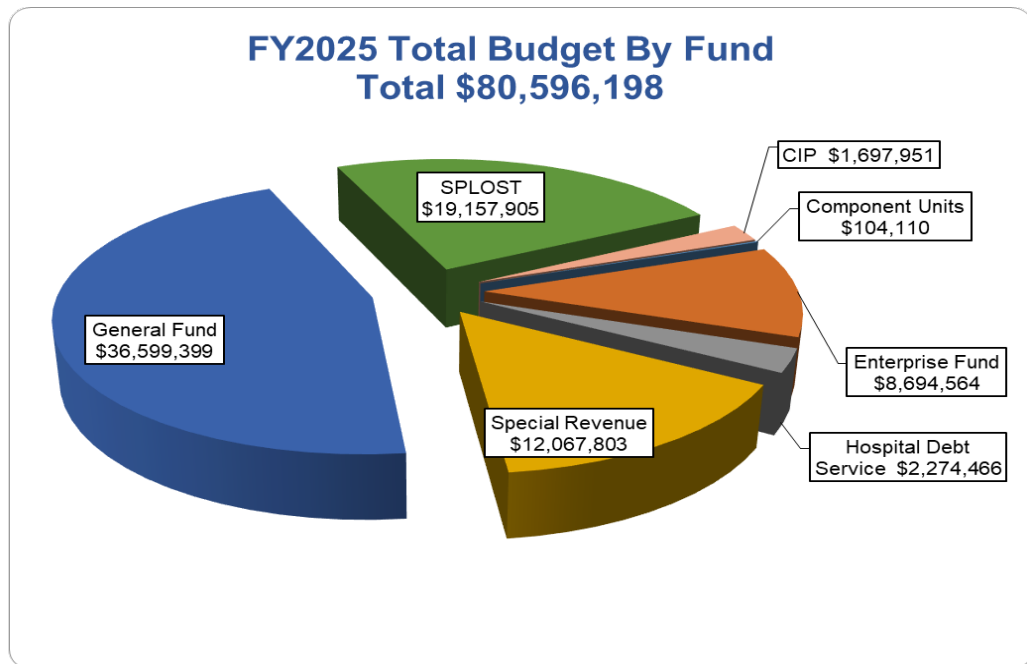


**FY2025 Annual Budget  
Summary of Government-wide  
Combining All Fund Revenue, Expenditures & Other Sources (Uses)**

	General Fund	Special Revenue	Hospital Bond	CIP Fund	SPLOST Fund	Enterprise Fund	Component Units	Total
<b>Revenues</b>								
Property Taxes	\$ 22,165,414	\$ 2,785,045	\$ 2,024,466	\$ -	\$ -	\$ -	\$ -	\$ 26,974,925
Motor Vehicle Tax	2,895,000	-	-	-	-	-	-	2,895,000
Mobile Home Tax	188,000	-	-	-	-	-	-	188,000
Timber Tax	500	-	-	-	-	-	-	500
Cost, Penalties, And Interest	150,000	-	-	-	-	-	-	150,000
Intangible Tax	350,000	-	-	-	-	-	-	350,000
Real Estate Transfer Tax	140,000	-	-	-	-	-	-	140,000
Franchise Tax	100	-	-	-	-	-	-	100
Insurance Premium Tax	2,885,000	-	-	-	-	-	-	2,885,000
Alcohol Excise Tax	643,000	-	-	-	-	-	-	643,000
Occupational Tax	183,500	-	-	-	-	-	-	183,500
Other	32,800	-	-	-	10,000,000	-	-	10,032,800
Building Permits	344,500	-	-	-	-	-	-	344,500
Other Permits	15,000	-	-	-	-	-	-	15,000
Fines, Fees & Forfeitures	1,617,265	427,123	-	-	-	-	-	2,044,388
Fire Protection	35,000	-	-	-	-	-	-	35,000
Sheriff Services	20,000	-	-	-	-	-	-	20,000
Prisoner Board	1,000	-	-	-	-	-	-	1,000
Recreation Fees & Services	620,850	-	-	-	-	-	-	620,850
Collection Commissions	1,070,000	-	-	-	-	-	-	1,070,000
Other Charges For Services	434,300	3,695,943	-	-	-	3,156,265	10,000	7,296,508
Intergovernmental	2,874,965	3,475,457	-	-	2,065,056	4,390,836	-	12,806,314
Interest	66,000	75	-	-	500,000	112,000	45,000	723,075
Contributions	62,000	-	-	-	-	-	-	62,000
Forfeitures	-	-	-	-	-	-	-	-
Rental Income	86,460	-	-	-	-	96,500	-	182,960
Miscellaneous	24,650	359,000	-	-	-	-	-	383,650
<b>Total Revenues</b>	<b>36,905,304</b>	<b>10,742,643</b>	<b>2,024,466</b>	<b>-</b>	<b>12,565,056</b>	<b>7,755,601</b>	<b>55,000</b>	<b>70,048,070</b>
<b>Expenditures</b>								
General Government	13,090,900	115,200	2,274,466	909,290	11,433,100	-	-	27,822,956
Judicial	4,823,816	3,235,596	-	-	-	-	-	8,059,412
Public Safety	15,497,388	7,739,805	-	178,673	7,724,805	-	-	31,140,671
Recreation & Culture	2,067,211	74,640	-	564,988	-	-	-	2,706,839
Housing & Development	979,084	50,000	-	-	-	-	104,110	1,133,194
Health & Welfare	141,000	852,562	-	45,000	-	-	-	1,038,562
Enterprise	-	-	-	-	-	8,694,564	-	8,694,564
<b>Total Expenditures</b>	<b>36,599,399</b>	<b>12,067,803</b>	<b>2,274,466</b>	<b>1,697,951</b>	<b>19,157,905</b>	<b>8,694,564</b>	<b>104,110</b>	<b>80,596,198</b>

**FY2025 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	160,000	(172,800)	-	-	-	-	-	(12,800)
Transfer In (Out) - Felony Drug	-	-	-	-	-	-	-	-
Transfer In (Out) - EMS	-	-	-	-	-	-	-	-
Transfer In (Out) - E911 Fund	(438,000)	746,402	-	-	-	-	-	308,402
Transfer In (Out) - Transit Fund	-	-	-	-	-	62,000	-	62,000
Transfer In (Out) - Other Funds	(176,135)	-	-	-	-	314,251	-	138,116
Transfer In (Out) - Senior Center	(260,000)	398,000	-	-	-	-	-	138,000
Transfer In (Out) - Hospital Debt	750,000	-	(1,000,000)	-	-	-	-	(250,000)
Transfer In (Out) - CIP Fund	(1,697,951)	-	-	1,697,951	-	-	-	-
Transfer In (Out) - SPLOST VII	-	-	1,250,000	-	(158,222)	158,222	-	1,250,000
Appropriated Fund Balance	1,286,181	423,558	-	-	6,751,071	404,490	-	8,865,300
Sale of Assets	-	-	-	-	-	-	49,110	49,110
<b>Total Other Sources &amp; (Uses)</b>	<b>(305,905)</b>	<b>1,325,160</b>	<b>250,000</b>	<b>1,697,951</b>	<b>6,592,849</b>	<b>938,963</b>	<b>49,110</b>	<b>10,548,128</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Government-wide

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



HABERSHAM COUNTY

GEORGIA | Est. 1818

## General Fund

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



**FY2025 Annual Budget**  
**Governmental Funds - General Fund Revenue, Expenditures**  
**& Other Sources (Uses)**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
<b>Taxes</b>						
Property Taxes	\$ 14,492,533	\$ 15,854,307	\$ 18,911,965	\$ 21,180,660	\$ 22,165,414	
Motor Vehicle Tax	2,465,169	2,657,679	2,843,553	2,735,000	2,895,000	5.9%
Mobile Home Tax	120,282	133,201	193,150	145,000	188,000	
Timber Tax	-	3,855	714	1,000	500	
Cost, Penalties, And Interest	44,320	45,757	114,426	100,000	150,000	
Intangible Tax	505,306	544,771	357,566	375,000	350,000	
Real Estate Transfer Tax	138,257	177,726	156,817	159,000	140,000	
Franchise Tax	5,380	16,062	1,738	2,500	100	
Insurance Premium Tax	2,256,009	2,342,967	2,488,272	2,637,000	2,885,000	
Alcohol Excise Tax	598,942	633,545	617,863	643,000	643,000	
Occupational Tax	131,054	129,121	161,112	157,200	183,500	
Other	18,633	19,150	11,939	32,200	32,800	
<b>Total Taxes</b>	<b>20,775,886</b>	<b>22,558,141</b>	<b>25,859,114</b>	<b>28,167,560</b>	<b>29,633,314</b>	<b>5.2%</b>
Building Permits	255,223	310,387	254,803	290,000	344,500	
Other Permits	2,325	6,305	6,709	8,000	15,000	
Fines, Fees & Forfeitures	1,226,500	1,476,463	1,386,463	1,436,340	1,617,265	
Fire Protection	6,065	5,669	19,243	18,000	35,000	
Sheriff Services	63,061	44,288	43,662	30,000	20,000	
Prisoner Board	-	-	2,438	1,800	1,000	
Recreation Fees & Services	404,170	398,747	444,391	375,906	620,850	
Collection Commissions	698,642	737,537	794,495	789,500	1,070,000	
Other Charges For Services	313,511	450,098	400,704	434,400	434,300	
Intergovernmental	2,565,662	1,869,862	2,034,861	2,421,159	2,874,965	
Interest	52,693	(80,179)	57,462	46,000	66,000	
Contributions	22,221	42,412	209,065	33,000	62,000	
Rental Income	68,824	69,701	70,604	111,600	86,460	
Right To Use Assets	-	-	361,934	-	-	
Miscellaneous	135,119	105,709	232,650	642,400	24,650	
<b>Total Revenues</b>	<b>26,589,902</b>	<b>27,995,139</b>	<b>32,178,596</b>	<b>34,805,665</b>	<b>36,905,304</b>	<b>6.0%</b>
<b>Operating Expenditures</b>						
General Government	7,624,493	8,899,042	16,408,664	12,293,178	13,090,900	
Judicial	3,270,537	3,598,310	3,894,379	4,605,292	4,823,816	
Public Safety	10,177,767	11,876,449	13,135,542	14,735,634	15,497,388	
Recreation & Culture	1,341,267	1,479,479	1,659,835	1,919,137	2,067,211	
Housing & Development	645,535	697,880	747,408	935,184	979,084	
Health & Welfare	300,089	322,093	338,473	207,900	141,000	
<b>Total Operating Expenditures</b>	<b>23,359,688</b>	<b>26,873,253</b>	<b>36,184,302</b>	<b>34,696,325</b>	<b>36,599,399</b>	<b>5.5%</b>

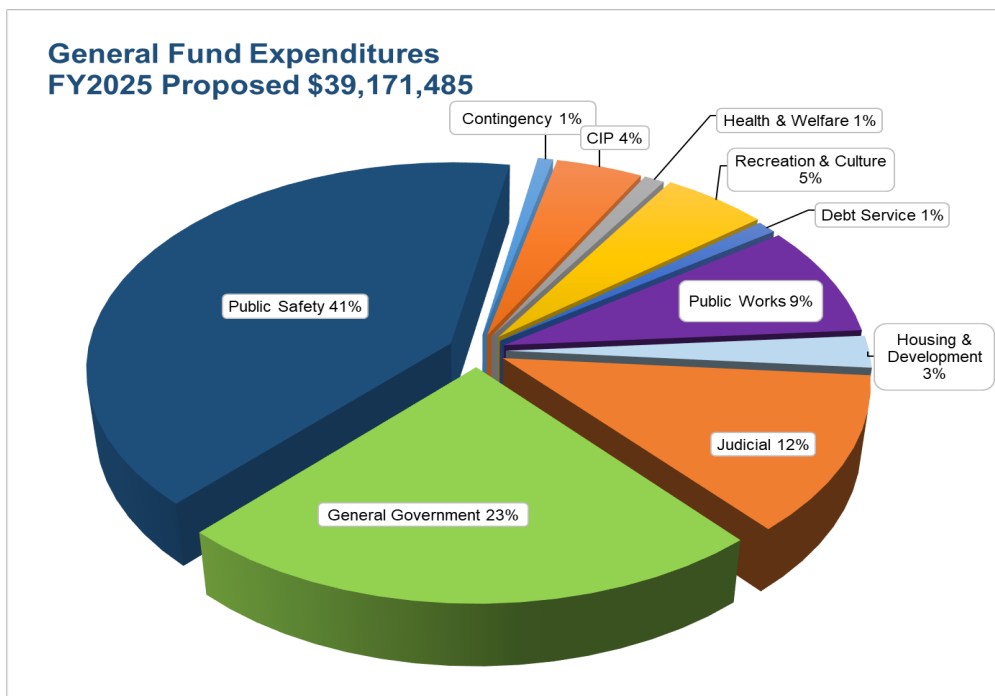
**FY2025 Annual Budget  
Governmental Funds - General Fund Revenue, Expenditures  
& Other Sources (Uses)**

Governmental Funds

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Other Sources &amp; (Uses)</b>						
Transfer Out - CIP Fund	(454,979)	(907,674)	(1,467,995)	(1,656,860)	(1,697,951)	
Transfer Out - E911 Fund	(513,209)	(563,145)	(746,641)	(527,241)	(438,000)	
Transfer Out - EMS Fund	(529,942)	(688,422)	(202,695)	-	-	
Transfer Out - Transit Fund	-	(806)	(61,748)	(45,239)	-	
Transfer Out - Senior Center	(121,257)	(140,411)	(256,812)	(260,000)	(260,000)	
Transfer Out - Other Funds	-	(43,208)	(278,349)	-	(176,135)	
Transfer In - Hotel/Motel	97,109	151,738	149,040	160,000	160,000	
Transfer In - Hospital Bond Tax	300,000	500,000	500,000	750,000	750,000	
Transfer In - Jail Fund	70,000	70,000	70,000	70,000	70,000	
Transfer In - ARPA Fund	-	4,185,394	4,355,661	-	-	
Appropriated Fund Balance	-	-	-	1,400,000	1,286,181	
Sale of Assets	83,167	25,000	48,356	-	-	
<b>Total Other Sources &amp; (Uses)</b>	<b>(1,069,111)</b>	<b>2,588,466</b>	<b>2,108,817</b>	<b>(109,340)</b>	<b>(305,905)</b>	<b>179.8%</b>

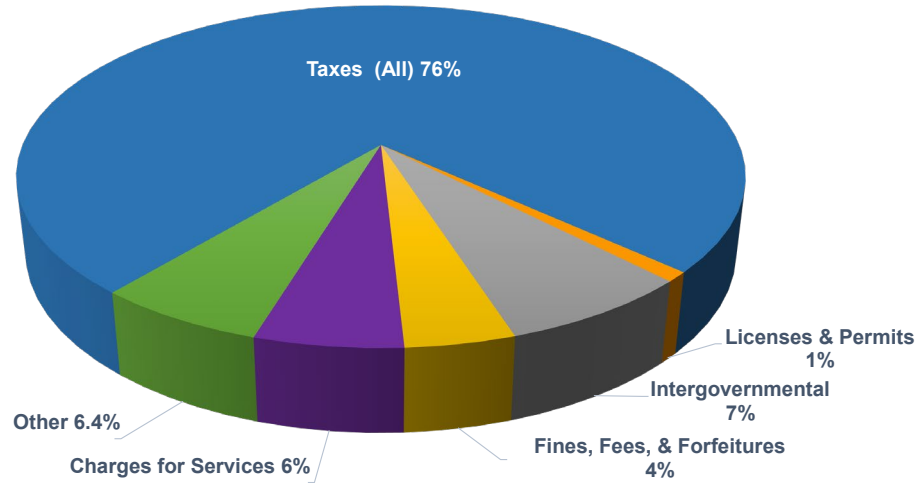
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 2,161,103</b>	<b>\$ 3,710,352</b>	<b>\$ (1,896,889)</b>	<b>\$ -</b>	<b>\$ -</b>
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General Fund Revenue, Expenditures & Other  
Sources (Uses)



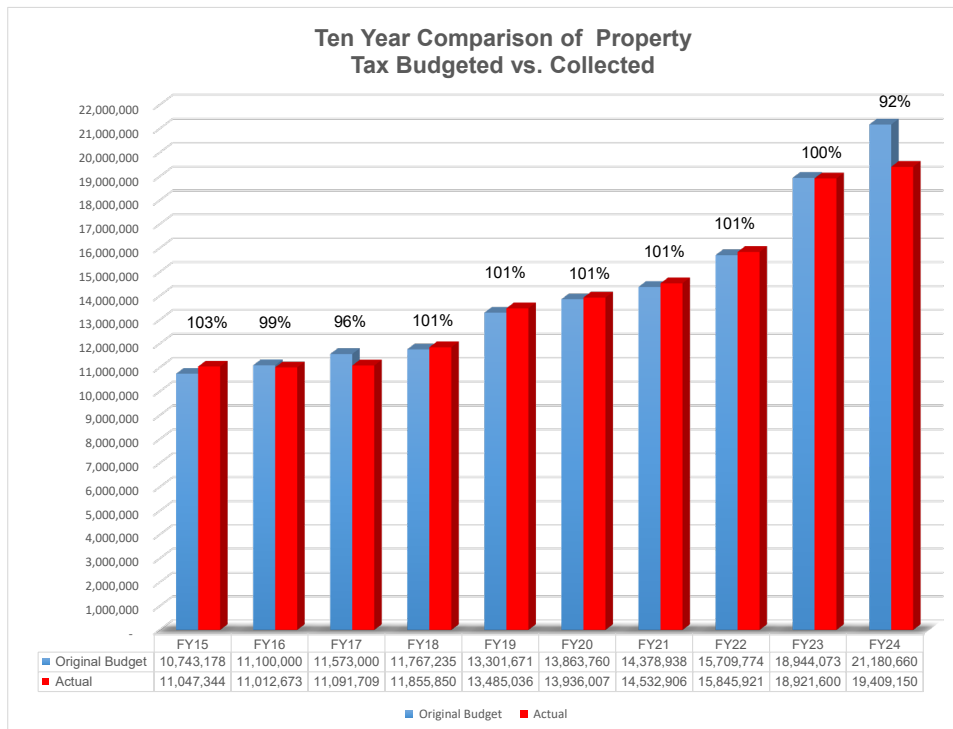
### Revenues

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 76% of the County's total budgeted revenue.



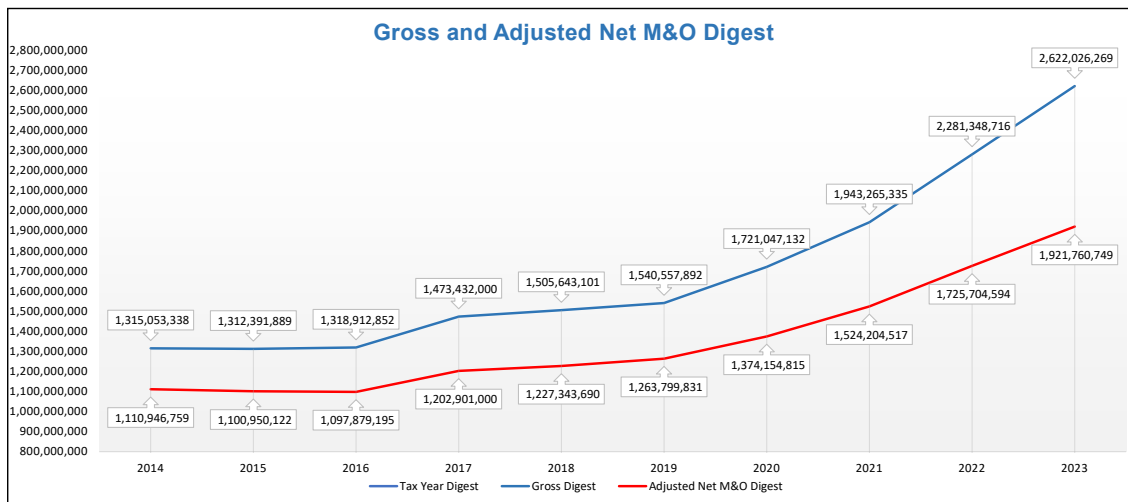
### Taxes

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



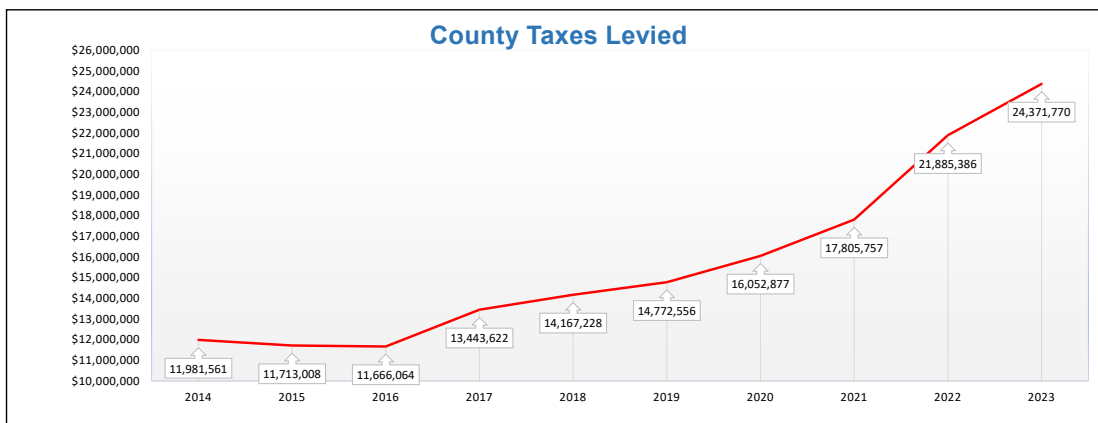
### Gross and Adjusted Net M&O

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.



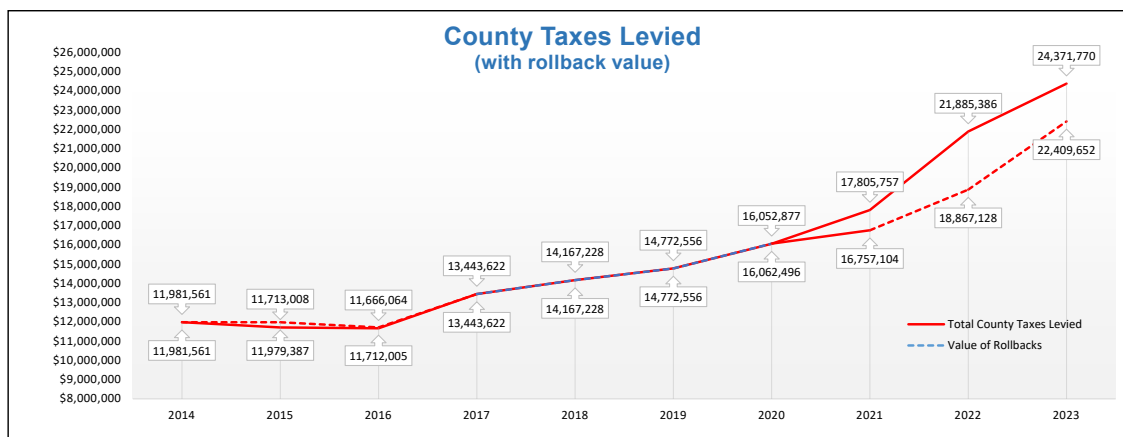
### County Tax Levied

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.



**FY2025 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>General Administration</b>						
<b>Countywide</b>						
Salaries & Benefits	\$ 76,984	\$ 232,406	\$ 66,711	\$ 71,900	\$ 79,300	
Operating	1,283,350	1,307,657	7,639,216	1,755,563	1,733,100	
<b>Total Countywide</b>	<b>\$ 1,360,334</b>	<b>\$ 1,540,063</b>	<b>\$ 7,705,926</b>	<b>\$ 1,827,463</b>	<b>\$ 1,812,400</b>	<b>-1%</b>
<b>Commissioners</b>						
Salaries & Benefits	\$ 93,922	\$ 94,723	\$ 117,710	\$ 141,256	\$ 137,547	
Operating	112,099	160,008	132,852	170,565	141,105	
<b>Total Commissioners</b>	<b>\$ 206,022</b>	<b>\$ 254,731</b>	<b>\$ 250,562</b>	<b>\$ 311,821</b>	<b>\$ 278,652</b>	<b>-11%</b>
<b>County Manager</b>						
Salaries & Benefits	\$ 260,236	\$ 334,093	\$ 317,535	\$ 334,383	\$ 350,066	
Operating	8,836	56,801	31,072	25,700	35,050	
<b>Total County Manager</b>	<b>\$ 269,072</b>	<b>\$ 390,894</b>	<b>\$ 348,607</b>	<b>\$ 360,083</b>	<b>\$ 385,116</b>	<b>7%</b>
<b>Finance</b>						
Salaries & Benefits	\$ 252,119	\$ 346,582	\$ 416,003	\$ 509,500	\$ 604,868	
Operating	7,848	16,538	17,140	19,420	20,050	
<b>Total Finance</b>	<b>\$ 259,967</b>	<b>\$ 363,121</b>	<b>\$ 433,143</b>	<b>\$ 528,920</b>	<b>\$ 624,918</b>	<b>18%</b>
<b>Human Resources</b>						
Salaries & Benefits	\$ 199,582	\$ 295,913	\$ 396,010	\$ 544,016	\$ 554,980	
Operating	20,261	39,015	56,057	85,310	88,555	
<b>Total Human Resources</b>	<b>\$ 219,842</b>	<b>\$ 334,927</b>	<b>\$ 452,067</b>	<b>\$ 629,326</b>	<b>\$ 643,535</b>	<b>2%</b>
<b>Tax Commissioner</b>						
Salaries & Benefits	\$ 328,155	\$ 344,128	\$ 340,127	\$ 398,458	\$ 461,880	
Operating	63,825	64,803	69,297	77,002	77,002	
<b>Total Tax Commissioner</b>	<b>\$ 391,981</b>	<b>\$ 408,931</b>	<b>\$ 409,424</b>	<b>\$ 475,460</b>	<b>\$ 538,882</b>	<b>13%</b>
<b>Tax Assessors</b>						
Salaries & Benefits	\$ 556,128	\$ 599,425	\$ 617,354	\$ 661,932	\$ 712,925	
Operating	86,373	110,364	89,289	112,816	510,185	
<b>Total Tax Assessors</b>	<b>\$ 642,501</b>	<b>\$ 709,789</b>	<b>\$ 706,643</b>	<b>\$ 774,748</b>	<b>\$ 1,223,110</b>	<b>58%</b>
<b>Board of Equalization</b>						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating	1,301	1,077	1,126	2,750	2,750	
<b>Total Board of Equalization</b>	<b>\$ 1,301</b>	<b>\$ 1,077</b>	<b>\$ 1,126</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>0%</b>
<b>County Clerk</b>						
Salaries & Benefits	\$ 72,776	\$ 67,530	\$ 80,554	\$ 84,741	\$ 84,950	
Operating	739	4,049	3,396	12,846	14,246	
<b>Total County Clerk</b>	<b>\$ 73,515</b>	<b>\$ 71,579</b>	<b>\$ 83,950</b>	<b>\$ 97,587</b>	<b>\$ 99,196</b>	<b>2%</b>

**FY2025 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>General Administration - Continued</b>						
<b>Elections &amp; Registration</b>						
Salaries & Benefits	\$ 201,820	\$ 209,167	\$ 239,675	\$ 414,558	\$ 357,970	
Operating	62,218	99,434	490,986	159,540	159,500	
<b>Total Elections &amp; Registration</b>	<b>\$ 264,038</b>	<b>\$ 308,601</b>	<b>\$ 730,661</b>	<b>\$ 574,098</b>	<b>\$ 517,470</b>	<b>-10%</b>
<b>Facilities Management</b>						
Salaries & Benefits	\$ 475,002	\$ 472,998	\$ 671,475	\$ 843,318	\$ 994,960	
Operating	338,806	395,679	428,675	497,536	547,817	
<b>Total Facilities Management</b>	<b>\$ 813,808</b>	<b>\$ 868,676</b>	<b>\$ 1,100,150</b>	<b>\$ 1,340,854</b>	<b>\$ 1,542,777</b>	<b>15%</b>
<b>Public Information</b>						
Salaries & Benefits	\$ -	\$ -	\$ 51,846	\$ 51,772	\$ 51,618	
Operating	-	-	6,760	11,006	31,600	
<b>Total Information Technology</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,606</b>	<b>\$ 62,778</b>	<b>\$ 83,218</b>	<b>33%</b>
<b>Information Technology</b>						
Salaries & Benefits	\$ 233,324	\$ 301,124	\$ 336,421	\$ 456,784	\$ 558,239	
Operating	250,962	284,388	413,221	443,904	621,080	
<b>Total Information Technology</b>	<b>\$ 484,286</b>	<b>\$ 585,512</b>	<b>\$ 749,642</b>	<b>\$ 900,688</b>	<b>\$ 1,179,319</b>	<b>31%</b>
<b>Fleet Services</b>						
Salaries & Benefits	\$ 288,235	\$ 349,661	\$ 364,108	\$ 537,675	\$ 480,653	
Operating	226,410	380,657	419,477	423,304	438,720	
<b>Total Fleet Services</b>	<b>\$ 514,645</b>	<b>\$ 730,318</b>	<b>\$ 783,585</b>	<b>\$ 960,979</b>	<b>\$ 919,373</b>	<b>-4%</b>
<b>Roads &amp; Bridges</b>						
Salaries & Benefits	\$ 1,371,786	\$ 1,347,249	\$ 1,358,068	\$ 1,753,897	\$ 1,705,432	
Operating	311,623	505,328	776,936	656,696	759,752	
<b>Total Roads &amp; Bridges</b>	<b>\$ 1,683,410</b>	<b>\$ 1,852,577</b>	<b>\$ 2,135,004</b>	<b>\$ 2,410,593</b>	<b>\$ 2,465,184</b>	<b>2%</b>
<b>Safety</b>						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating	344	6,695	-	-	-	
<b>Total Safety</b>	<b>\$ 344</b>	<b>\$ 6,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>Contingency</b>						
Salaries & Benefits				\$ 560,030	\$ 300,000	
Operating						
<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 560,030</b>	<b>\$ 300,000</b>	<b>-46%</b>
<b>Independent Agencies</b>	<b>\$ 439,429</b>	<b>\$ 471,550</b>	<b>\$ 459,567</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>0%</b>
<b>Total General Administration</b>	<b>\$ 7,624,493</b>	<b>\$ 8,899,042</b>	<b>\$ 16,408,664</b>	<b>\$ 12,293,178</b>	<b>\$ 13,090,900</b>	<b>6%</b>

Governmental Funds

General Fund - Expenditure Summary

**FY2025 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Judicial</b>						
<b>Probate Court</b>						
Salaries & Benefits	\$ 208,947	\$ 221,860	\$ 259,408	\$ 288,457	\$ 341,217	
Operating	16,495	19,840	23,921	21,360	20,960	
<b>Total Probate Court</b>	<b>\$ 225,443</b>	<b>\$ 241,701</b>	<b>\$ 283,329</b>	<b>\$ 309,817</b>	<b>\$ 362,177</b>	<b>17%</b>
<b>Magistrate Court</b>						
Salaries & Benefits	\$ 172,525	\$ 253,235	\$ 302,350	\$ 327,855	\$ 371,404	
Operating	7,958	13,332	9,094	23,900	22,000	
<b>Total Magistrate Court</b>	<b>\$ 180,484</b>	<b>\$ 266,568</b>	<b>\$ 311,444</b>	<b>\$ 351,755</b>	<b>\$ 393,404</b>	<b>12%</b>
<b>Clerk of Court</b>						
Salaries & Benefits	\$ 657,158	\$ 677,489	\$ 765,862	\$ 849,662	\$ 882,919	
Operating	62,489	71,089	60,670	64,300	68,000	
Capital	-	-	-	-	-	
<b>Total Clerk of Court</b>	<b>\$ 719,647</b>	<b>\$ 748,578</b>	<b>\$ 826,532</b>	<b>\$ 913,962</b>	<b>\$ 950,919</b>	<b>4%</b>
<b>Juvenile Offenders</b>						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating	1,650	-	300	-	-	
<b>Total Juvenile Offenders</b>	<b>\$ 1,650</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>Superior Court</b>						
Salaries & Benefits	\$ 158,136	\$ 196,041	\$ 262,668	\$ 284,813	\$ 371,356	
Operating	80,131	99,805	87,148	108,520	76,788	
<b>Total Superior Court</b>	<b>\$ 238,267</b>	<b>\$ 295,846</b>	<b>\$ 349,815</b>	<b>\$ 393,333</b>	<b>\$ 448,144</b>	<b>14%</b>
<b>District Attorney</b>						
Salaries & Benefits	\$ 75,444	\$ 82,266	\$ 99,389	\$ 154,984	\$ 285,332	
Operating	523,320	448,629	481,461	589,916	471,013	
<b>Total District Attorney</b>	<b>\$ 598,764</b>	<b>\$ 530,894</b>	<b>\$ 580,850</b>	<b>\$ 744,900</b>	<b>\$ 756,345</b>	<b>2%</b>
<b>Public Defender</b>						
Salaries & Benefits	\$ 52,576	\$ 38,295	\$ 59,631	\$ 112,409	\$ 129,827	
Operating	540,940	739,890	714,532	870,528	852,100	
<b>Total Public Defender</b>	<b>\$ 593,516</b>	<b>\$ 778,186</b>	<b>\$ 774,163</b>	<b>\$ 982,937</b>	<b>\$ 981,927</b>	<b>0%</b>
<b>Juvenile Court</b>						
Salaries & Benefits	\$ 175,463	\$ 179,754	\$ 191,233	\$ 279,056	\$ 282,707	
Operating	95,569	95,404	105,818	89,290	106,490	
<b>Total Juvenile Court</b>	<b>\$ 271,032</b>	<b>\$ 275,158</b>	<b>\$ 297,051</b>	<b>\$ 368,346</b>	<b>\$ 389,197</b>	<b>6%</b>

**FY2025 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Judicial - Continued</b>						
<b>State Court</b>						
Salaries & Benefits	\$ 178,430	\$ 190,776	\$ 204,935	\$ 218,216	\$ 217,758	
Operating	96,352	95,189	96,884	102,780	112,955	
<b>Total State Court</b>	<b>\$ 274,783</b>	<b>\$ 285,965</b>	<b>\$ 301,820</b>	<b>\$ 320,996</b>	<b>\$ 330,713</b>	<b>3%</b>
<b>Solicitor</b>						
Salaries & Benefits	\$ 156,734	\$ 165,714	\$ 128,567	\$ 209,746	\$ 190,490	
Operating	10,218	9,700	40,507	9,500	20,500	
<b>Total Solicitor</b>	<b>\$ 166,952</b>	<b>\$ 175,414</b>	<b>\$ 169,074</b>	<b>\$ 219,246</b>	<b>\$ 210,990</b>	<b>-4%</b>
<b>Total Judicial</b>	<b>\$ 3,270,537</b>	<b>\$ 3,598,310</b>	<b>\$ 3,894,379</b>	<b>\$ 4,605,292</b>	<b>\$ 4,823,816</b>	<b>5%</b>
<b>Public Safety</b>						
<b>Sheriff</b>						
Salaries & Benefits	\$ 3,420,530	\$ 4,113,260	\$ 3,761,114	\$ 4,196,006	\$ 4,280,853	
Operating	679,384	900,069	860,300	665,860	593,730	
<b>Total Sheriff</b>	<b>\$ 4,099,915</b>	<b>\$ 5,013,328</b>	<b>\$ 4,621,414</b>	<b>\$ 4,861,866</b>	<b>\$ 4,874,583</b>	<b>0%</b>
<b>Jail</b>						
Salaries & Benefits	\$ 1,986,010	\$ 2,272,702	\$ 2,528,353	\$ 2,798,159	\$ 2,847,700	
Operating	1,083,081	1,340,051	1,494,686	1,256,790	1,346,148	
<b>Total Jail</b>	<b>\$ 3,069,091</b>	<b>\$ 3,612,753</b>	<b>\$ 4,023,039</b>	<b>\$ 4,054,949</b>	<b>\$ 4,193,848</b>	<b>3%</b>
<b>Heat Unit</b>						
Salaries & Benefits	\$ 67,438	\$ 70,710	\$ 103,171	\$ 95,801	\$ 89,153	
Operating	14,982	23,727	17,091	21,970	22,772	
<b>Total Heat Unit</b>	<b>\$ 82,421</b>	<b>\$ 94,437</b>	<b>\$ 120,262</b>	<b>\$ 117,771</b>	<b>\$ 111,925</b>	<b>-5%</b>
<b>School Resource Officers</b>						
Salaries & Benefits	\$ -	\$ -	\$ 731,380	\$ 1,030,957	\$ 1,051,968	
Operating	-	1,222	107,612	35,200	34,000	
<b>Total Animal Control</b>	<b>\$ -</b>	<b>\$ 1,222</b>	<b>\$ 838,992</b>	<b>\$ 1,066,157</b>	<b>\$ 1,085,968</b>	<b>2%</b>
<b>Animal Control</b>						
Salaries & Benefits	\$ 320,501	\$ 352,902	\$ 390,107	\$ 555,603	\$ 580,338	
Operating	139,895	169,844	230,032	241,112	260,250	
<b>Total Animal Control</b>	<b>\$ 460,396</b>	<b>\$ 522,746</b>	<b>\$ 620,139</b>	<b>\$ 796,715</b>	<b>\$ 840,588</b>	<b>6%</b>
<b>Coroner</b>						
Salaries & Benefits	\$ 13,905	\$ 14,737	\$ 38,467	\$ 36,479	\$ 39,776	
Operating	16,286	22,488	27,682	21,850	30,205	
<b>Total Coroner</b>	<b>\$ 30,190</b>	<b>\$ 37,225</b>	<b>\$ 66,149</b>	<b>\$ 58,329</b>	<b>\$ 69,981</b>	<b>20%</b>

Governmental Funds

General Fund - Expenditure Summary

**FY2025 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Public Safety - Continued</b>						
<b>Fire Department</b>						
Salaries & Benefits	\$ 1,912,024	\$ 2,109,286	\$ 2,260,976	\$ 3,159,870	\$ 3,652,061	
Operating	320,761	347,078	437,165	470,280	508,083	
<b>Total Fire Department</b>	<b>\$ 2,232,785</b>	<b>\$ 2,456,364</b>	<b>\$ 2,698,142</b>	<b>\$ 3,630,150</b>	<b>\$ 4,160,144</b>	<b>15%</b>
<b>Emergency Management</b>						
Salaries & Benefits	\$ 123,822	\$ 118,881	\$ 122,527	\$ 121,472	\$ 128,516	
Operating	24,579	19,492	24,878	28,225	31,835	
Capital	54,569	-	-	-	-	
<b>Total Emergency Management</b>	<b>\$ 202,970</b>	<b>\$ 138,373</b>	<b>\$ 147,405</b>	<b>\$ 149,697</b>	<b>\$ 160,351</b>	<b>7%</b>
<b>Total Public Safety</b>	<b>\$ 10,177,767</b>	<b>\$ 11,876,449</b>	<b>\$ 13,135,542</b>	<b>\$ 14,735,634</b>	<b>\$ 15,497,388</b>	<b>5%</b>
<b>Recreation &amp; Culture</b>						
<b>Recreation Department</b>						
Salaries & Benefits	\$ 500,192	\$ 560,858	\$ 613,299	\$ 568,377	\$ 545,981	
Operating	498,225	568,622	691,420	543,080	655,880	
<b>Total Recreation Department</b>	<b>\$ 998,417</b>	<b>\$ 1,129,479</b>	<b>\$ 1,304,719</b>	<b>\$ 1,111,457</b>	<b>\$ 1,201,861</b>	<b>8%</b>
<b>Gymnastics Department</b>						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 248,410	\$ 255,598	
Operating	-	-	117	187,401	214,752	
<b>Total Gymnastics Department</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117</b>	<b>\$ 435,811</b>	<b>\$ 470,350</b>	<b>8%</b>
<b>Independent Agencies</b>	<b>\$ 342,850</b>	<b>\$ 350,000</b>	<b>\$ 355,000</b>	<b>\$ 371,869</b>	<b>\$ 395,000</b>	<b>6%</b>
<b>Total Recreation &amp; Culture</b>	<b>\$ 1,341,267</b>	<b>\$ 1,479,479</b>	<b>\$ 1,659,835</b>	<b>\$ 1,919,137</b>	<b>\$ 2,067,211</b>	<b>8%</b>
<b>Housing &amp; Development</b>						
<b>Planning &amp; Development</b>						
Salaries & Benefits	\$ 471,832	\$ 507,734	\$ 536,646	\$ 683,675	\$ 772,263	
Operating	40,985	46,279	60,389	60,286	54,712	
<b>Total Planning &amp; Development</b>	<b>\$ 512,817</b>	<b>\$ 554,014</b>	<b>\$ 597,035</b>	<b>\$ 743,961</b>	<b>\$ 826,975</b>	<b>11%</b>
<b>Planning Commission</b>						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating	3,856	5,161	4,263	11,450	10,750	
<b>Total Planning Commission</b>	<b>\$ 3,856</b>	<b>\$ 5,161</b>	<b>\$ 4,263</b>	<b>\$ 11,450</b>	<b>\$ 10,750</b>	<b>-6%</b>

**FY2025 Annual Budget  
Governmental Funds - General Fund  
Expenditure Summary**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Housing &amp; Development - Continued</b>						
<b>Extension Services</b>						
Salaries & Benefits	\$ 27,590	\$ 29,013	\$ 53,262	\$ 50,212	\$ 4,000	
Operating	88,613	97,033	80,189	116,901	119,699	
<b>Total Extension Services</b>	<b>\$ 116,202</b>	<b>\$ 126,045</b>	<b>\$ 133,451</b>	<b>\$ 167,113</b>	<b>\$ 123,699</b>	<b>-26%</b>
<b>Independent Agencies</b>	<b>\$ 12,660</b>	<b>\$ 12,660</b>	<b>\$ 12,660</b>	<b>\$ 12,660</b>	<b>\$ 17,660</b>	<b>39%</b>
<b>Total Housing &amp; Development</b>	<b>\$ 645,535</b>	<b>\$ 697,880</b>	<b>\$ 747,408</b>	<b>\$ 935,184</b>	<b>\$ 979,084</b>	<b>5%</b>
<b>Health &amp; Welfare</b>						
<b>Independent Agencies</b>	<b>\$ 300,089</b>	<b>\$ 322,093</b>	<b>\$ 338,473</b>	<b>\$ 207,900</b>	<b>\$ 141,000</b>	<b>-32%</b>
<b>Total General Fund</b>	<b>\$ 23,359,688</b>	<b>\$ 26,873,253</b>	<b>\$ 36,184,302</b>	<b>\$ 34,696,325</b>	<b>\$ 36,599,399</b>	<b>5%</b>

Governmental Funds

General Fund - Expenditure Summary

# 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:

FY2025 budget reflects an increase in Legal Services of \$5,000, an increase in Liability Insurance of \$70,000, an increase in Leases of \$2,600, a decrease in Bank Fees of \$1,000, and an increase in Miscellaneous of \$1,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$59,229	\$57,862	\$60,601	\$63,000	\$70,000
Benefits	17,755	174,545	6,109	8,900	9,300
Operating Expenditures	891,195	915,645	1,247,453	1,366,500	1,344,100
Debt Service	392,155	392,013	391,763	389,063	389,000
Total Expenditures	\$1,283,350	\$1,478,187	\$1,705,926	\$1,827,463	\$1,812,400

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Countywide - 110**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Employee Apprecation	\$ 59,229	\$ 57,862	\$ 60,601	\$ 63,000	\$ 70,000	
<b>Total Salaries</b>	<b>59,229</b>	<b>57,862</b>	<b>60,601</b>	<b>63,000</b>	<b>70,000</b>	<b>11%</b>
<b>Benefits</b>						
FICA Contributions	4,555	16,366	4,649	4,900	5,300	
Other Employee Benefits	13,200	158,179	1,460	4,000	4,000	
<b>Total Benefits</b>	<b>17,755</b>	<b>174,545</b>	<b>6,109</b>	<b>8,900</b>	<b>9,300</b>	<b>4%</b>
<b>Total Personal Services</b>	<b>76,984</b>	<b>232,406</b>	<b>66,711</b>	<b>71,900</b>	<b>79,300</b>	<b>10%</b>
<b>Operating Expenditures</b>						
Legal Services	169,473	156,466	259,086	193,000	198,000	
Telephone	32,622	39,140	39,601	39,000	39,000	
Advertising	14,273	13,772	14,000	14,000	14,000	
Liability Insurance	399,466	411,771	481,198	589,000	659,000	
Postage	(1,358)	4,687	(1,192)	1,000	1,000	
Audit Services	77,900	80,100	86,750	90,000	90,000	
Confrences & Training	-	2,250	16,800	28,000	28,000	
Contracted Services	31,962	35,536	58,690	50,000	50,000	
Internet	17,273	21,592	20,566	21,000	21,000	
EAP	1,967	1,883	2,011	2,000	2,000	
Leases	-	-	-	-	2,600	
Printer Charges	104,257	122,987	99,474	111,000	111,000	
Bank Fees	13,205	11,416	9,478	13,000	12,000	
Miscellaneous	-	10,484	17,950	12,500	13,500	
Storm Related Expenditures	-	643	-	-	-	
Employee Appreciation Supplies	536	2,917	365	3,000	3,000	
Covid-19 Materials	120	-	-	-	-	
Land Acquisition	-	-	142,676	-	-	
Capital Expenditures	29,500	-	-	-	-	
Habersham Medical Center Allocat	-	-	6,000,000	-	-	
County Match Special Grant	-	-	-	200,000	100,000	
Interest	-	217,013	211,763	209,063	209,000	
Debt Service	392,155	175,000	180,000	180,000	180,000	
Fund Balance Forward	-	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>1,283,350</b>	<b>1,307,657</b>	<b>7,639,216</b>	<b>1,755,563</b>	<b>1,733,100</b>	<b>-1%</b>
<b>Total Expenditures</b>	<b>\$ 1,360,334</b>	<b>\$ 1,540,063</b>	<b>\$ 7,705,926</b>	<b>\$ 1,827,463</b>	<b>\$ 1,812,400</b>	<b>-1%</b>

Governmental Funds

General Administration - Countywide - 110

# GENERAL ADMINISTRATION

## Department Budget Overview

### BOARD OF COMMISSIONERS

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

#### Budget Highlights:

FY2025 budget reflects an increase in Dues of \$2,200, a decrease in Contracted Services of \$34,000, an increase in Bank Fees of \$600, an increase in Supplies of \$540, and an increase in Special Events of \$1,200.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$54,947	\$52,743	\$79,021	\$98,694	\$96,574
Benefits	38,975	41,980	38,690	42,562	40,973
Operating Expenditures	112,099	160,008	132,852	170,565	141,105
Total Expenditures	\$206,022	\$254,731	\$250,562	\$311,821	\$278,652

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Commissioners - 120**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 54,947	\$ 52,743	\$ 79,021	\$ 98,694	\$ 96,574	
<b>Total Salaries</b>	<b>54,947</b>	<b>52,743</b>	<b>79,021</b>	<b>98,694</b>	<b>96,574</b>	<b>-2%</b>
<b>Benefits</b>						
Group Insurance	28,744	33,280	26,413	28,588	28,567	
Retirement Contribution	3,689	2,774	3,782	3,473	1,886	
Social Security (FICA)	4,194	3,941	5,857	7,168	7,388	
Workers' Compensation	1,601	1,338	2,110	2,614	2,501	
Vision Insurance	162	141	130	281	195	
Dental Insurance	585	507	398	438	436	
<b>Total Benefits</b>	<b>38,975</b>	<b>41,980</b>	<b>38,690</b>	<b>42,562</b>	<b>40,973</b>	<b>-4%</b>
<b>Total Personal Services</b>	<b>93,922</b>	<b>94,723</b>	<b>117,710</b>	<b>141,256</b>	<b>137,547</b>	<b>-3%</b>
<b>Operating Expenditures</b>						
Advertising	9,679	7,648	6,943	6,000	6,000	
Travel Expense	2,066	13,831	12,229	18,000	18,000	
Postage	2,437	1,552	1,533	2,500	2,500	
Conference & Training	9,606	20,552	13,889	15,000	15,000	
Dues	43,796	47,214	48,325	48,800	51,000	
Contracted Services	36,332	51,306	35,196	60,215	26,215	
Printer/Copier Charges	-	101	144	-	-	
Bank Fees	-	174	408	250	850	
Supplies	8,027	11,697	8,588	11,300	11,840	
Meetings With Meals	157	5,613	2,412	3,500	3,500	
Small Equipment Under \$5,000	-	320	-	-	-	
Special Events	-	-	3,185	5,000	6,200	
<b>Total Operating Expenditures</b>	<b>112,099</b>	<b>160,008</b>	<b>132,852</b>	<b>170,565</b>	<b>141,105</b>	<b>-17%</b>
<b>Total Expenditures</b>	<b>\$ 206,022</b>	<b>\$ 254,731</b>	<b>\$ 250,562</b>	<b>\$ 311,821</b>	<b>\$ 278,652</b>	<b>-11%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Part Time	5	5	5	5	5

Governmental Funds

General Administration - Commissioners - 120

# 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:** Work on FLOST initiative and prepare for November 2025 referendum.

**Goal #2:** Work with management team to review and update key policies.

**Budget Highlights:** FY2025 budget an increase in Advertising of \$500, an increase in Training/Conferences of \$100, an increase in Meetings With Meals of \$7,700, and an increase in Small Equipment Under \$5,000 of \$1,050.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$209,076	\$251,998	\$229,184	\$248,562	\$266,939
Benefits	51,160	82,095	88,351	85,821	83,127
Operating Expenditures	8,836	56,801	31,072	25,700	35,050
Total Expenditures	\$269,072	\$390,894	\$348,607	\$360,083	\$385,116

**FY2025 Annual Budget  
Governmental Funds - General Administration  
County Manager - 121**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 209,076	\$ 248,749	\$ 229,088	\$ 248,562	\$ 266,939	
Part Time Salaries	-	3,250	47	-	-	
Overtime	-	-	50	-	-	
<b>Total Salaries</b>	<b>209,076</b>	<b>251,998</b>	<b>229,184</b>	<b>248,562</b>	<b>266,939</b>	<b>7%</b>
<b>Benefits</b>						
Group Insurance	11,304	25,754	34,104	37,644	38,434	
Retirement Contribution	22,568	34,820	37,515	27,600	22,162	
Social Security (FICA)	15,971	19,983	15,265	19,015	21,091	
Workers' Compensation	967	975	948	994	874	
Vision Insurance	84	123	128	130	130	
Dental Insurance	266	441	391	438	436	
<b>Total Benefits</b>	<b>51,160</b>	<b>82,095</b>	<b>88,351</b>	<b>85,821</b>	<b>83,127</b>	<b>-3%</b>
<b>Total Personal Services</b>	<b>260,236</b>	<b>334,093</b>	<b>317,535</b>	<b>334,383</b>	<b>350,066</b>	<b>5%</b>
<b>Operating Expenditures</b>						
Telephone	1,654	2,079	1,207	1,800	1,800	
Advertising	-	-	-	-	500	
Travel Expense	633	10,362	5,676	6,000	6,000	
Expense Allowance	-	17,158	9,554	-	-	
Vehicle Parts/Repair/Maint	83	1,378	1,067	1,000	1,000	
Postage	26	58	-	100	100	
Conference & Training	832	5,549	4,177	5,000	5,100	
Dues	1,270	2,399	1,730	1,300	1,300	
Contracted Services	-	18	71	-	-	
Printer/Copier Charges	-	-	129	-	-	
Gas/Oil	1,173	2,922	2,170	3,000	3,000	
Supplies	3,131	10,369	2,804	5,000	5,000	
Meetings With Meals	33	1,522	2,488	2,500	10,200	
Small Equipment Under \$5,000	-	2,988	-	-	1,050	
<b>Total Operating Expenditures</b>	<b>8,836</b>	<b>56,801</b>	<b>31,072</b>	<b>25,700</b>	<b>35,050</b>	<b>36%</b>
<b>Total Expenditures</b>	<b>\$ 269,072</b>	<b>\$ 390,894</b>	<b>\$ 348,607</b>	<b>\$ 360,083</b>	<b>\$ 385,116</b>	<b>7%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	3	3	2	2	2

Governmental Funds

General Administration - County Manager - 121

# GENERAL ADMINISTRATION

## Department Budget Overview

### FINANCE DEPARTMENT

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

**Goal #1:** Research and update our purchase card system to a more efficient system with Bank of America.

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

#### Budget Highlights:

FY2025 budget reflects an increase in Dues of \$100, an increase in Contracted Services of \$30, and an increase in Small Equipment Under \$5,000 of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$188,403	\$258,344	\$300,802	\$375,169	\$450,399
Benefits	63,717	88,239	115,201	134,331	154,469
Operating Expenditures	7,848	16,538	17,140	19,420	20,050
Total Expenditures	\$259,967	\$363,121	\$433,143	\$528,920	\$624,918

#### Performance Measures:

	FY22	FY23	FY24
Number of Procurement Card Transactions	7,060	4,600	5,692
Number of Checks Written	3,038	2,714	2,560
Number of ACH Payments	2,430	2,332	2,488
Number of Purchase Orders Issued	569	541	558
GFOA Certificate of Achievement	Yes	Yes	Yes
GFOA Budget Book Award	Yes	-	Yes

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Finance Department - 122**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 176,181	\$ 258,344	\$ 300,766	\$ 375,169	\$ 450,399	
Part Time Salaries	12,049	-	-	-	-	
Overtime	172	-	36	-	-	
<b>Total Salaries</b>	<b>188,403</b>	<b>258,344</b>	<b>300,802</b>	<b>375,169</b>	<b>450,399</b>	<b>20%</b>
<b>Benefits</b>						
Group Insurance	34,434	44,934	55,600	76,089	93,965	
Retirement Contribution	14,122	22,249	35,160	27,900	20,607	
Social Security (FICA)	13,388	19,174	22,212	27,892	36,832	
Workers' Compensation	944	921	1,405	1,249	1,584	
Vision Insurance	200	260	250	325	390	
Dental Insurance	629	701	575	876	1,091	
<b>Total Benefits</b>	<b>63,717</b>	<b>88,239</b>	<b>115,201</b>	<b>134,331</b>	<b>154,469</b>	<b>15%</b>
<b>Total Personal Services</b>	<b>252,119</b>	<b>346,582</b>	<b>416,003</b>	<b>509,500</b>	<b>604,868</b>	<b>19%</b>
<b>Operating Expenditures</b>						
Telephone	479	723	1,205	1,100	1,100	
Travel Expense	-	656	4,354	4,200	4,200	
Conference & Training	-	6,455	4,144	4,800	4,800	
Dues	850	630	605	650	750	
Contracted Services	1,644	1,055	1,844	1,770	1,800	
Internet	53	456	418	400	400	
Printer/Copier Charges	-	101	-	-	-	
Supplies	3,604	2,566	4,121	4,500	4,500	
Small Equipment Under \$5,000	1,218	3,896	449	2,000	2,500	
<b>Total Operating Expenditures</b>	<b>7,848</b>	<b>16,538</b>	<b>17,140</b>	<b>19,420</b>	<b>20,050</b>	<b>3%</b>
<b>Total Expenditures</b>	<b>\$ 259,967</b>	<b>\$ 363,121</b>	<b>\$ 433,143</b>	<b>\$ 528,920</b>	<b>\$ 624,918</b>	<b>18%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	4	5	6	6	6

Governmental Funds

General Administration - Finance - 122

# GENERAL ADMINISTRATION

## Department Budget Overview

### HUMAN RESOURCES

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

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

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

**Goal #1:** Draft a new employee policy handbook.

**Goal #2:** Implement the Time Clock Plus system in all departments under the Board of Commissioners.

#### Budget Highlights:

FY2025 budget reflects an increase in Telephone of \$840, an increase in Postage of \$40, a decrease in Training/Conferences of \$50, a decrease in Dues of \$145, an increase in Internet of \$52, an increase in Drug Testing of \$1,508, and an increase in Meetings With Meals of \$1,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$156,848	\$228,299	\$296,554	\$422,828	\$428,279
Benefits	42,734	67,613	99,456	121,188	126,701
Operating Expenditures	20,261	39,015	56,057	85,310	88,555
Total Expenditures	\$219,842	\$334,927	\$452,067	\$629,326	\$643,535

#### Performance Measures:

	FY22	FY23	FY24
# of Full Time Employees	370	425	353
# of New Hires	180	187	131
# of Terminated Employees	50	85	121
# of Payroll Checks Processed	10,697	10,919	11,362
# of Depts added to Time Clock Plus	1	6	6

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Human Resources - 123**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 156,147	\$ 227,624	\$ 294,509	\$ 421,328	\$ 425,898	
Overtime	701	676	2,045	1,500	2,381	
<b>Total Salaries</b>	<b>156,848</b>	<b>228,299</b>	<b>296,554</b>	<b>422,828</b>	<b>428,279</b>	<b>1%</b>
<b>Benefits</b>						
Group Insurance	18,959	30,261	43,650	60,667	69,609	
Retirement Contribution	10,433	18,667	31,391	24,771	33,990	
Social Security (FICA)	11,854	16,971	22,189	32,346	19,954	
Workers' Compensation	734	806	1,118	1,625	1,449	
Vision Insurance	164	198	273	465	390	
Dental Insurance	590	710	835	1,314	1,309	
<b>Total Benefits</b>	<b>42,734</b>	<b>67,613</b>	<b>99,456</b>	<b>121,188</b>	<b>126,701</b>	<b>5%</b>
<b>Total Personal Services</b>	<b>199,582</b>	<b>295,913</b>	<b>396,010</b>	<b>544,016</b>	<b>554,980</b>	<b>2%</b>
<b>Operating Expenditures</b>						
Telephone	1,265	1,182	1,265	1,500	2,340	
Advertising	222	703	75	1,000	1,000	
Travel Expense	1,203	1,567	2,401	6,250	6,250	
Postage	287	314	751	960	1,000	
Conference & Training	1,953	5,941	5,960	4,250	4,200	
Dues	1,126	1,254	660	950	805	
Contracted Services	935	4,347	6,038	22,500	22,500	
Internet	-	108	419	500	552	
Recruitment	-	1,447	989	-	-	
Drug Testing	4,650	6,594	12,984	10,000	11,508	
Safety	-	-	7,291	10,000	10,000	
Pre-Employment Physicals	3,506	3,951	7,617	6,500	6,500	
ACA Act	3,158	3,330	3,538	3,500	3,500	
Printer/Copier Charges	-	-	256	500	500	
Supplies	1,776	3,813	5,114	4,000	4,000	
Meetings With Meals	-	67	137	400	1,400	
Small Equipment under \$5,000	179	4,395	562	2,500	2,500	
Special Events	-	-	-	10,000	10,000	
<b>Total Operating Expenditures</b>	<b>20,261</b>	<b>39,015</b>	<b>56,057</b>	<b>85,310</b>	<b>88,555</b>	<b>4%</b>
<b>Total Expenditures</b>	<b>\$ 219,842</b>	<b>\$ 334,927</b>	<b>\$ 452,067</b>	<b>\$ 629,326</b>	<b>\$ 643,535</b>	<b>2%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	3	4	6	6	6
Part Time	-	-	-	-	-

Governmental Funds

General Administration - Human Resources - 123

# GENERAL ADMINISTRATION

## Department Budget Overview

### SAFETY

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

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

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Operating Expenditures	344	6,695	-	-	-
Total Expenditures	\$257	\$6,695	\$ -	\$ -	\$ -

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Safety - 154**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Operating Expenditures</b>						
Safety	\$ 344	\$ 6,684	\$ -	\$ -	\$ -	-
Supplies	-	12	-	-	-	-
<b>Total Operating Expenditures</b>	<b>344</b>	<b>6,695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Expenditures</b>	<b>\$ 344</b>	<b>\$ 6,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

Governmental Funds

General Administration - Safety - 154

# 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:

FY2025 budget reflects a decrease in Postage of \$13,000 and an increase in Contracted Services of \$13,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$260,565	\$267,049	\$283,145	\$325,983	\$369,876
Benefits	67,590	77,079	56,982	72,475	92,004
Operating Expenditures	63,825	64,803	69,297	77,002	77,002
Total Expenditures	\$391,981	\$408,931	\$409,424	\$475,460	\$538,882

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Tax Commissioner - 125**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 239,926	\$ 244,904	\$ 243,516	\$ 291,233	\$ 345,876	
Part Time Salaries	20,640	22,145	39,629	34,750	24,000	
<b>Total Salaries</b>	<b>260,565</b>	<b>267,049</b>	<b>283,145</b>	<b>325,983</b>	<b>369,876</b>	<b>13%</b>
<b>Benefits</b>						
Group Insurance	36,140	38,317	29,371	31,458	51,920	
Retirement Contribution	18,766	15,692	13,362	13,114	7,058	
Social Security (FICA)	9,763	20,401	11,792	25,014	29,868	
Workers' Compensation	1,168	978	1,136	1,174	1,176	
Vision Insurance	381	368	325	401	455	
Dental Insurance	1,371	1,323	996	1,314	1,527	
<b>Total Benefits</b>	<b>67,590</b>	<b>77,079</b>	<b>56,982</b>	<b>72,475</b>	<b>92,004</b>	<b>27%</b>
<b>Total Personal Services</b>	<b>328,155</b>	<b>344,128</b>	<b>340,127</b>	<b>398,458</b>	<b>461,880</b>	<b>16%</b>
<b>Operating Expenditures</b>						
Telephone	360	360	360	360	360	
Advertising	3,111	(6,072)	215	300	300	
Travel Expense	362	583	711	2,500	2,500	
Postage	24,250	30,898	20,853	26,000	13,000	
Conference & Training	761	611	966	2,500	2,500	
Dues	746	1,540	1,245	1,342	1,342	
Contracted Services	32,876	24,801	25,622	35,500	48,500	
Supplies	1,336	11,450	19,025	8,500	8,500	
Small Equipment Under \$5,000	23	632	300	-	-	
<b>Total Operating Expenditures</b>	<b>63,825</b>	<b>64,803</b>	<b>69,297</b>	<b>77,002</b>	<b>77,002</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>\$ 391,981</b>	<b>\$ 408,931</b>	<b>\$ 409,424</b>	<b>\$ 475,460</b>	<b>\$ 538,882</b>	<b>13%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	6	6	6	6	6
Part Time	2	2	2	2	2

Governmental Funds

General Administration - Tax Commissioner - 125

# 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%.

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

#### Budget Highlights:

FY2025 budget reflects an increase in Travel Expense of \$10,091, a decrease in Per Diem of \$280, a decrease in Vehicle Parts/Repair/Maintenance of \$550, an increase in Postage of \$100, an increase in Training/Conferences of \$130, an increase in Dues of \$40, an increase in Contracted Services of \$387,971, an increase in Bank Fees of \$24, a decrease in Tires/Tubes of \$200, and an increase in Supplies of \$43.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$401,185	\$423,846	\$446,107	\$469,291	\$522,962
Benefits	154,944	175,579	171,247	192,641	189,963
Operating Expenditures	86,373	110,364	89,289	112,816	510,185
Total Expenditures	\$642,501	\$709,789	\$706,643	\$774,748	\$1,223,110

#### Performance Measures:

	FY22	FY23	FY24
# of Deeds Processed	1866		*
# of Appeals forwarded to BOE	56		*
# of Conservation Covenants	154		*
# of Homestead Applications	712		*
*Data provided by calendar year.			

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Tax Assessors - 126**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 390,607	\$ 412,236	\$ 432,311	\$ 463,111	\$ 510,962	
Part Time Salaries	10,470	11,610	12,360	6,180	12,000	
Overtime	108	-	1,436	-	-	
<b>Total Salaries</b>	<b>401,185</b>	<b>423,846</b>	<b>446,107</b>	<b>469,291</b>	<b>522,962</b>	<b>11%</b>
<b>Benefits</b>						
Group Insurance	92,154	116,537	113,298	130,366	133,108	
Retirement Contribution	25,549	22,471	19,711	18,850	10,157	
Social Security (FICA)	28,390	30,288	32,506	36,336	40,006	
Workers' Compensation	6,233	3,828	3,831	5,037	3,861	
Vision Insurance	569	584	515	519	650	
Dental Insurance	2,048	1,871	1,386	1,533	2,181	
<b>Total Benefits</b>	<b>154,944</b>	<b>175,579</b>	<b>171,247</b>	<b>192,641</b>	<b>189,963</b>	<b>-1%</b>
<b>Total Personal Services</b>	<b>556,128</b>	<b>599,425</b>	<b>617,354</b>	<b>661,932</b>	<b>712,925</b>	<b>8%</b>
<b>Operating Expenditures</b>						
Travel	-	2,681	7,501	5,076	15,167	
Per Diem	-	-	-	3,010	2,730	
Vehicle Parts/Repair/Maint	26	442	1,562	1,000	450	
Postage	1,880	1,459	1,889	1,300	1,400	
Conference & Training	1,925	1,500	2,845	5,770	5,900	
Dues	440	440	520	560	600	
Contracted Services	77,656	97,903	69,167	85,657	473,628	
Printer/Copier Charges	-	250	394	-	-	
Bank Fees	-	-	18	-	24	
Gas/Oil	1,440	1,730	1,879	4,500	4,500	
Tires/Tubes	40	-	-	1,200	1,000	
Supplies	1,859	2,401	3,052	3,443	3,486	
Small Equipment under \$5,000	1,106	1,559	462	1,300	1,300	
<b>Total Operating Expenditures</b>	<b>86,373</b>	<b>110,364</b>	<b>89,289</b>	<b>112,816</b>	<b>510,185</b>	<b>352%</b>
<b>Total Expenditures</b>	<b>\$ 642,501</b>	<b>\$ 709,789</b>	<b>\$ 706,643</b>	<b>\$ 774,748</b>	<b>\$ 1,223,110</b>	<b>58%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	9	9	10	10	10
Part Time	5	5	5	5	5

Governmental Funds

General Administration - Tax Assessors - 126

# 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:**

FY2025 budget reflects no operating changes.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Operating Expenditures	1,301	1,077	1,126	2,750	2,750
Total Expenditures	\$1,301	\$1,077	\$1,126	\$2,750	\$2,750

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Board of Equalization - 127**

Expenditures	Actual FY21	Acutal FY22	Acutal FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Operating Expenditures</b>						
Advertising	\$ -	\$ -	\$ -	\$ 100	\$ 100	
Travel Expense	-	-	-	350	350	
Per Diem	835	710	645	1,650	1,650	
Postage	128	-	60	150	150	
Conference & Training	338	238	288	400	400	
Supplies	-	129	133	100	100	
<b>Total Operating Expenditures</b>	<b>1,301</b>	<b>1,077</b>	<b>1,126</b>	<b>2,750</b>	<b>2,750</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>\$ 1,301</b>	<b>\$ 1,077</b>	<b>\$ 1,126</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>0%</b>

**Governmental Funds**

**General Administration - Board of Equalization - 127**

# 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:** Convert important Commission Office files into electronic format and retain in the searchable record management software.

**Goal #2:** Improve interest in and obtain more applications for Boards, Authorities, and Commissions in order to prevent vacancies.

**Budget Highlights:**

FY2025 budget reflects an increase in Travel Expense of \$1,500, an increase in Training/Conferences of \$100, and a decrease in Supplies of \$200.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$57,053	\$52,151	\$63,490	\$66,138	\$67,600
Benefits	15,723	15,380	17,064	18,603	17,350
Operating Expenditures	739	4,049	3,396	12,846	14,246
Total Expenditures	\$73,515	\$71,579	\$83,950	\$97,587	\$99,196

**FY2025 Annual Budget  
Governmental Funds - General Administration  
County Clerk - 130**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 57,053	\$ 52,151	\$ 63,490	\$ 66,138	\$ 67,600	
<b>Total Salaries</b>	<b>57,053</b>	<b>52,151</b>	<b>63,490</b>	<b>66,138</b>	<b>67,600</b>	<b>2%</b>
<b>Benefits</b>						
Group Insurance	6,950	7,960	9,220	10,344	10,352	
Retirement Contribution	4,073	2,991	2,555	2,555	1,264	
Social Security (FICA)	4,146	3,953	4,783	5,152	5,171	
Workers' Compensation	274	211	252	268	279	
Vision Insurance	61	58	63	65	65	
Dental Insurance	218	207	192	219	219	
<b>Total Benefits</b>	<b>15,723</b>	<b>15,380</b>	<b>17,064</b>	<b>18,603</b>	<b>17,350</b>	<b>-7%</b>
<b>Total Personal Services</b>	<b>72,776</b>	<b>67,530</b>	<b>80,554</b>	<b>84,741</b>	<b>84,950</b>	<b>0%</b>
<b>Operating Expenditures</b>						
Telephone	-	331	361	360	360	
Travel Expense	-	846	793	2,500	4,000	
Postage	99	-	-	-	-	
Conference & Training	600	1,500	1,465	2,100	2,200	
Dues	40	-	80	80	80	
Contracted Services	-	-	-	7,000	7,000	
Internet	-	456	413	456	456	
Supplies	-	27	284	350	150	
Small Equipment Under \$5,000	-	889	-	-	-	
<b>Total Operating Expenditures</b>	<b>739</b>	<b>4,049</b>	<b>3,396</b>	<b>12,846</b>	<b>14,246</b>	<b>11%</b>
<b>Total Expenditures</b>	<b>\$ 73,515</b>	<b>\$ 71,579</b>	<b>\$ 83,950</b>	<b>\$ 97,587</b>	<b>\$ 99,196</b>	<b>2%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	1	1	1	1	1

Governmental Funds

General Administration - County Clerk - 130

# GENERAL ADMINISTRATION

## Department Budget Overview

### ELECTIONS & REGISTRATION

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

**Goal #1:** Purchase a box truck/van for delivering election equipment to voting precincts.

**Goal #2:** Improve office security by installing security doors and security film on all windows.

#### Budget Highlights:

FY2025 budget reflects a decrease in Advertising of \$2,500, a decrease in Travel Expenses of \$500, a decrease in Postage of \$7,500, an increase in Dues of \$20, an increase in Contracted Services of \$5,500, an increase in Internet of \$1,800, an increase in Rent of \$5,000, a decrease in Lease Payments of \$1,500, an increase in Utilities of \$1,300, a decrease in Supplies of \$1,160, and a decrease in Meetings With Meals of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$175,262	\$173,437	\$151,249	\$348,747	\$297,653
Benefits	26,558	35,730	88,426	65,811	60,317
Operating Expenditures	62,218	99,434	490,986	159,540	159,500
Total Expenditures	\$264,038	\$308,601	\$730,661	\$574,098	\$517,470

#### Performance Measures:

	FY22	FY23	FY24
Number of Registered Voters	30,913	31,658	33,082

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Elections & Registration - 145**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 68,418	\$ 103,188	\$ 145,231	\$ 200,747	\$ 203,903	
Part Time Salaries	24,439	22,099	3,053	-	-	
Poll Workers	78,559	43,803	40,312	143,000	88,750	
Overtime	3,847	4,347	2,965	5,000	5,000	
<b>Total Salaries</b>	<b>175,262</b>	<b>173,437</b>	<b>191,561</b>	<b>348,747</b>	<b>297,653</b>	<b>-15%</b>
<b>Benefits</b>						
Group Insurance	12,607	17,083	27,671	41,672	31,215	
Retirement Contribution	5,716	5,597	6,822	6,500	4,504	
Social Security (FICA)	7,299	11,988	12,109	15,739	22,770	
Workers' Compensation	435	487	751	749	695	
Vision Insurance	109	125	188	260	260	
Dental Insurance	392	450	575	891	873	
<b>Total Benefits</b>	<b>26,558</b>	<b>35,730</b>	<b>48,114</b>	<b>65,811</b>	<b>60,317</b>	<b>-8%</b>
<b>Total Personal Services</b>	<b>201,820</b>	<b>209,167</b>	<b>239,675</b>	<b>414,558</b>	<b>357,970</b>	<b>-14%</b>
<b>Operating Expenditures</b>						
Advertising	5,920	18,830	9,734	10,000	7,500	
Travel Expense	195	1,765	1,487	3,500	3,000	
Per Diem	6,270	4,785	3,135	5,000	5,000	
Postage	6,796	16,572	5,700	15,000	7,500	
Conference & Training	-	3,635	3,030	2,000	2,000	
Dues	-	135	135	180	200	
Contracted Services	6,078	32,503	31,564	22,000	27,500	
Internet	-	2,737	2,507	1,700	3,500	
Rent	5,200	-	8,774	65,000	70,000	
Lease Payment	1,500	-	1,500	1,500	-	
Printer/Copier Charges	-	297	184	300	300	
Utilities	1,177	1,440	3,919	6,200	7,500	
Supplies	26,686	16,734	14,266	20,660	19,500	
Meetings with Meals	-	-	-	1,750	1,250	
Small Equipment Under \$5,000	2,396	-	2,678	4,750	4,750	
Capital Expenditures	-	-	361,934	-	-	
Lease Payments - Right To Use	-	-	40,440	-	-	
<b>Total Operating Expenditures</b>	<b>62,218</b>	<b>99,434</b>	<b>490,986</b>	<b>159,540</b>	<b>159,500</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>\$ 264,038</b>	<b>\$ 308,601</b>	<b>\$ 730,661</b>	<b>\$ 574,098</b>	<b>\$ 517,470</b>	<b>-10%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	2	2	3	4	4
Part Time	1	1	2	2	2

Governmental Funds

General Administration - Elections & Registration - 145

# 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:** Decrease utility costs by 5% countywide by improving energy efficiency.

**Goal #2:** Hire and train new employees in order to maintain the increased square footage of county buildings.

#### Budget Highlights:

Approved for three FT Facilities Maintenance Techs and one FT Parks Maintenance Worker. FY2025 budget reflects an increase in Telephone of \$1,300, an increase in Travel Expense of \$200, and increase in Equipment Rental of \$4,250, an increase in Vehicle Parts/Repair/Maintenance of \$1,694, an increase in Training/Conferences of \$450, a decrease in Non-Vehicle Parts/Repair/Maintenance of \$380, an increase in Contracted Services of \$108, an increase in Uniforms of \$2,641, an increase in Utilities of \$25,584, an increase in Gas/Oil of \$1,500, an increase in Tires/Tubes of \$240, an increase in Supplies of \$11,774, and an increase in Small Equipment Under \$5,000 of \$920.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$328,076	\$319,801	\$469,910	\$576,465	\$698,478
Benefits	146,925	153,197	201,564	266,853	296,482
Operating Expenditures	338,806	395,679	428,675	497,536	547,817
Total Expenditures	\$813,808	\$868,676	\$1,100,150	\$1,340,854	\$1,542,777

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Facilities Management - 155**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 321,373	\$ 312,495	\$ 459,605	\$ 560,465	\$ 684,478	
Overtime	6,703	7,306	10,305	16,000	14,000	
<b>Total Salaries</b>	<b>328,076</b>	<b>319,801</b>	<b>469,910</b>	<b>576,465</b>	<b>698,478</b>	<b>21%</b>
<b>Benefits</b>						
Group Insurance	85,676	97,190	125,002	172,540	195,099	
Retirement Contribution	21,627	19,624	18,806	18,300	11,913	
Social Security (FICA)	23,571	22,980	34,390	44,099	53,434	
Workers' Compensation	13,435	11,197	20,730	28,364	31,814	
Vision Insurance	569	480	649	812	959	
Dental Insurance	2,047	1,726	1,988	2,738	3,263	
<b>Total Benefits</b>	<b>146,925</b>	<b>153,197</b>	<b>201,564</b>	<b>266,853</b>	<b>296,482</b>	<b>11%</b>
<b>Total Personal Services</b>	<b>475,002</b>	<b>472,998</b>	<b>671,475</b>	<b>843,318</b>	<b>994,960</b>	<b>18%</b>
<b>Operating Expenditures</b>						
Telephone	5,043	4,773	5,694	5,700	7,000	
Advertising	-	-	-	100	100	
Travel	28	-	-	-	200	
Equipment Rental	-	50	-	750	5,000	
Vehicle Parts/Repair/Maint	3,203	3,274	6,659	5,306	7,000	
Postage	-	4	-	25	25	
Conference & Training	-	-	50	-	450	
Non Vehicle Parts/Repair/Maint	80,791	108,049	116,484	184,850	184,470	
Contracted Services	82,022	103,503	110,495	131,924	132,032	
Waste Disposal	2,981	3,146	2,642	3,000	3,000	
Uniforms	2,926	3,186	4,327	3,599	6,240	
Utilities	126,691	132,842	142,429	124,416	150,000	
Gas/Oil	5,928	9,437	9,576	10,500	12,000	
Tires/Tubes	846	2,398	1,446	1,960	2,200	
Supplies	25,926	20,146	22,717	18,226	30,000	
Small Equipment Under \$5,000	2,421	4,870	6,158	7,180	8,100	
<b>Total Operating Expenditures</b>	<b>338,806</b>	<b>395,679</b>	<b>428,675</b>	<b>497,536</b>	<b>547,817</b>	<b>10%</b>
<b>Total Expenditures</b>	<b>\$ 813,808</b>	<b>\$ 868,676</b>	<b>\$ 1,100,150</b>	<b>\$ 1,340,854</b>	<b>\$ 1,542,777</b>	<b>15%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	11	11	11	14	18

# GENERAL ADMINISTRATION

## Department Budget Overview

### PUBLIC INFORMATION

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

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

**Goal #1:** Improve communication to the public by creating podcasts with commissioners, county manager, and department heads that focus on topics confusing or non-engaging to taxpayers.

**Goal #2:** Update content on county website in preparation for the launch of a new website that incorporates and synchronizes social media, emergency notifications, and community updates.

#### Budget Highlights:

FY2025 budget reflects an increase in Telephone of \$243, an increase in Advertising of \$6,000, an increase in Travel Expense of \$1,000, an increase in Vehicle Parts/Repair/Maintenance of \$725, an increase in Training/Conferences of \$250, an increase in Contracted Services of \$4,396, an increase in Internet of \$230, an increase in Printing of \$1,000, an increase in Gas/Oil of \$1,500, an increase in Supplies of \$2,500, an increase in Meetings With Meals of \$250, and an increase in Special Events of \$2,500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$ -	\$ -	\$39,458	\$40,698	\$41,598
Benefits	-	-	12,388	11,074	10,020
Operating Expenditures	-	-	6,760	11,006	31,600
Total Expenditures	\$ -	\$ -	\$58,606	\$62,778	\$83,218

#### Performance Measures:

	FY22	FY23	FY24
# of Press Releases	-	214	445

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Public Information - 157**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ -	\$ -	\$ 37,208.21	\$ 40,698	\$ 41,598	
Part Time Salaries	-	-	2,250	-	-	
<b>Total Salaries</b>	-	-	<b>39,458</b>	<b>40,698</b>	<b>41,598</b>	<b>2%</b>
<b>Benefits</b>						
Group Insurance	-	-	6,630	5,204	5,633	
Retirement Contribution	-	-	2,459	2,450	778	
Social Security (FICA)	-	-	3,028	3,113	3,274	
Workers' Compensation	-	-	144	165	171	
Vision Insurance	-	-	31	33	34	
Dental Insurance	-	-	96	109	130	
<b>Total Benefits</b>	-	-	<b>12,388</b>	<b>11,074</b>	<b>10,020</b>	<b>-10%</b>
<b>Total Personal Services</b>	-	-	<b>51,846</b>	<b>51,772</b>	<b>51,618</b>	<b>0%</b>
<b>Operating Expenditures</b>						
Telephone	-	-	489	243	486	
Advertising	-	-	1,568	1,500	7,500	
Travel Expense	-	-	545	1,000	2,000	
Vehicle Parts/Repair/Maint	-	-	942	325	1,050	
Conference & Training	-	-	350	250	500	
Contracted Services	-	-	688	3,208	7,604	
Internet	-	-	64	230	460	
Printing	-	-	-	-	1,000	
Uniforms	-	-	32	-	-	
Gas/Oil	-	-	955	1,500	3,000	
Vehicle Parts/Repair/Maint	-	-	-	-	-	
Supplies	-	-	1,098	500	3,000	
Meetings with Meals	-	-	-	250	500	
Special Events	-	-	28	2,000	4,500	
<b>Total Operating Expenditures</b>	-	-	<b>6,760</b>	<b>11,006</b>	<b>31,600</b>	<b>187%</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,606</b>	<b>\$ 62,778</b>	<b>\$ 83,218</b>	<b>33%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	-	-	1	1	1

# GENERAL ADMINISTRATION

## Department Budget Overview

### INFORMATION TECHNOLOGY

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

**Goal #1: Security & Risk Management:** Accelerate innovative strategies that focus on network redundancies, cybersecurity, internal controls, identity and advanced authentication, IT policies, and data governance.

**Goal #2: Network & Telecom Infrastructure:** Modernize and optimize infrastructure (both hardware and software) to support new technologies and meet evolving security requirements.

#### Budget Highlights:

Approved for one FT IT/AV Technician and one FT Network Administrator. FY2025 Budget reflects an increase in Telephone of \$1,420, an increase in Advertising of \$100, an increase in Travel Expense of \$1,350, an increase in Vehicle Parts/Repairs/Maintenance of \$400, an increase in Postage of \$20, an increase in Training/Conferences of \$575, an increase in Dues/Subscriptions of \$5,634, an increase in Non-Vehicle Parts/Repairs/Maintenance of \$100, an increase in Contracted Services of \$151,168, an increase in Financial Software of \$10,339, an increase in Tires/Tubes of \$30, an increase in Supplies of \$40, and an increase in Small Equipment Under \$5,000 of \$6,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$145,476	\$168,908	\$244,069	\$330,718	\$421,192
Benefits	30,548	65,619	92,353	126,066	137,047
Operating Expenditures	164,932	180,046	413,221	443,904	621,080
Total Expenditures	\$340,956	\$414,573	\$749,642	\$900,688	\$1,179,319

#### Performance Measures:

	FY22	FY23	FY24
Total number of Support Tickets	5,500	5,860	5,151
New Computers/Servers Installed (Calendar Year)	59	102	76
New Users (Calendar Year)	68	84	91

**FY2025 Annual Budget  
Governmental Funds - General Administration  
Information Technology - 160**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 171,809	\$ 218,129	\$ 240,703	\$ 328,718	\$ 418,682	
Overtime	83	1,989	3,366	2,000	2,510	
<b>Total Salaries</b>	<b>171,892</b>	<b>220,118</b>	<b>244,069</b>	<b>330,718</b>	<b>421,192</b>	<b>27%</b>
<b>Benefits</b>						
Group Insurance	35,523	50,583	58,080	84,037	93,933	
Retirement Contribution	12,018	12,764	14,856	14,100	7,683	
Social Security (FICA)	12,219	15,769	17,536	25,147	32,221	
Workers' Compensation	798	799	967	1,362	1,346	
Vision Insurance	190	238	225	325	422	
Dental Insurance	683	855	689	1,095	1,442	
<b>Total Benefits</b>	<b>61,432</b>	<b>81,007</b>	<b>92,353</b>	<b>126,066</b>	<b>137,047</b>	<b>9%</b>
<b>Total Personal Services</b>	<b>233,324</b>	<b>301,124</b>	<b>336,421</b>	<b>456,784</b>	<b>558,239</b>	<b>22%</b>
<b>Operating Expenditures</b>						
Telephone	1,628	1,208	1,236	2,756	4,176	
Advertising	-	-	-	-	100	
Travel Expense	-	2,946	2,724	4,150	5,500	
Vehicle Parts/Repair/Maint	256	691	213	800	1,200	
Postage	1	31	-	-	20	
Conference & Training	72	1,437	2,177	3,650	4,225	
Dues/Subscriptions	-	200	-	7,666	13,300	
Non Vehicle Parts/Repair/Maint	6,257	6,984	7,541	5,000	5,100	
Contracted Services	161,024	217,971	344,135	357,366	508,534	
Internet	-	456	418	456	456	
Financial Software	27,223	20,810	37,325	38,730	49,069	
Printer/Copier Charges	-	25	-	-	-	
Gas/Oil	940	1,714	1,481	2,000	2,000	
Tires	-	-	-	270	300	
Supplies	166	391	639	1,060	1,100	
Small Equipment Under \$5,000	53,395	29,524	15,333	20,000	26,000	
<b>Total Operating Expenditures</b>	<b>250,962</b>	<b>284,388</b>	<b>413,221</b>	<b>443,904</b>	<b>621,080</b>	<b>40%</b>
<b>Total Expenditures</b>	<b>\$ 484,286</b>	<b>\$ 585,512</b>	<b>\$ 749,642</b>	<b>\$ 900,688</b>	<b>\$ 1,179,319</b>	<b>31%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	3	4	5	5	7

# 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.

#### Budget Highlight:

FY2025 budget reflects an increase in Telephone of \$1, an increase in Travel Expense of \$1,100, an increase in Vehicle Parts/Repairs/Maintenance of \$9,000, an increase in Training/Conferences of \$500, an increase in Non-Vehicle Parts/Repairs/Maintenance of \$1,000, an increase in Contracted Services of \$2,100, an increase in Waste Disposal of \$315, an increase in Uniforms of \$200, an increase in Tires/Tubes of \$700, a decrease in Small Equipment Under \$5,000 of \$11,500, and an increase in Gas Station of \$12,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$222,652	\$256,895	\$256,723	\$377,822	\$335,765
Benefits	65,583	92,766	107,127	159,853	144,888
Operating Expenditures	226,410	380,657	419,477	423,304	438,720
Total Expenditures	\$514,645	\$730,318	\$783,327	\$960,979	\$919,373

#### Performance Measures:

	FY22	FY23	FY24
Vehicles & Equipment Maintained	367	392	419
Vehicles & Equipment Repaired	248	280	278
Number of Work Orders	1,087	1,204	1,107

**FY2025 Annual Budget  
Governmental Funds - Public Works  
Fleet Maintenance - 460**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 215,312	\$ 247,929	\$ 250,961	\$ 368,822	\$ 332,765	
Overtime	7,340	8,966	6,002	9,000	3,000	
<b>Total Salaries</b>	<b>222,652</b>	<b>256,895</b>	<b>256,963</b>	<b>377,822</b>	<b>335,765</b>	<b>-11%</b>
<b>Benefits</b>						
Group Insurance	28,702	55,345	70,501	107,583	104,448	
Retirement Contribution	15,076	13,134	12,801	12,800	7,338	
Social Security (FICA)	16,634	18,828	18,748	28,904	25,686	
Workers' Compensation	3,971	3,884	3,792	8,344	5,717	
Vision Insurance	261	343	293	455	390	
Dental Insurance	939	1,232	1,011	1,767	1,309	
<b>Total Benefits</b>	<b>65,583</b>	<b>92,766</b>	<b>107,146</b>	<b>159,853</b>	<b>144,888</b>	<b>-9%</b>
<b>Total Personal Services</b>	<b>288,235</b>	<b>349,661</b>	<b>364,108</b>	<b>537,675</b>	<b>480,653</b>	<b>-11%</b>
<b>Operating Expenditures</b>						
Telephone	849	942	1,416	1,564	1,565	
Advertising	-	95	-	40	40	
Travel Expense	162	40	15	700	1,800	
Vehicle Parts/Repair/Maint	64,641	75,292	80,850	75,000	84,000	
Conference & Training	-	-	571	1,500	2,000	
Non Vehicle Parts/Repair/Maint	1,451	-	109	1,000	2,000	
Contracted Services	3,047	3,104	3,744	3,400	5,500	
Waste Disposal	953	1,024	891	1,000	1,315	
Uniforms	2,025	2,679	2,697	2,800	3,000	
Utilities	11,290	13,992	14,239	13,500	13,500	
Gas/Oil	2,725	3,677	3,025	6,000	6,000	
Tires/Tubes	48	1,469	2,468	1,800	2,500	
Supplies	1,653	1,758	1,736	2,000	2,000	
Small Equipment Under \$5,000	10,374	10,044	52,094	25,000	13,500	
Gas Station	127,192	266,540	255,621	288,000	300,000	
<b>Total Operating Expenditures</b>	<b>226,410</b>	<b>380,657</b>	<b>419,477</b>	<b>423,304</b>	<b>438,720</b>	<b>4%</b>
<b>Total Expenditures</b>	<b>\$ 514,645</b>	<b>\$ 730,318</b>	<b>\$ 783,585</b>	<b>\$ 960,979</b>	<b>\$ 919,373</b>	<b>-4%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	6	6	6	7	7

Governmental Funds

Public Works - Fleet Maintenance - 460

# 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 repaved. During inclement weather situations the Road Department works to ensure that County roads and bridges are clear of debris and safe to travel. Additionally, the Road Department maintains the right-of-way of County roads and receives and responds to road service requests.

#### Budget Highlights:

FY2025 budget reflects an increase in Telephone of \$6,120, an increase in Travel Expense of \$1,000, a decrease in Equipment Rental of \$5,000, an increase in Vehicle Parts/Repair/Maintenance of \$35,000, an increase in Training/Conferences of \$2,600, a decrease in Dues of \$200, an increase in Non-Vehicle Parts/Repair/Maintenance of \$6,100, an increase in Contracted Services/Labor of \$15,316, an increase in Internet of \$1,200, an increase in Uniforms of \$4,940, an increase in Paving Maintenance of \$5,000, an increase in Materials of \$23,000, an increase in Utilities of \$1,680, an increase in Supplies of \$2,100, an increase in Meetings With Meals of \$100, and an increase in Small Equipment Under \$5,000 of \$4,100.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$968,737	\$928,113	\$882,127	\$1,170,066	\$1,128,707
Benefits	403,050	419,134	475,938	583,831	576,725
Operating Expenditures	311,623	505,328	776,936	656,696	759,752
Total Expenditures	\$1,683,410	\$1,852,575	\$2,135,002	\$2,410,593	\$2,465,184

**FY2025 Annual Budget  
Governmental Funds - Public Works  
Roads & Bridges - 475**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 928,497	\$ 999,542	\$ 1,075,922	\$ 1,269,260	\$ 1,323,707	
SPLOST Project Salaries	-	(143,138)	(234,996)	(147,194)	(230,000)	
Overtime	40,239	53,573	41,204	48,000	35,000	
<b>Total Salaries</b>	<b>968,737</b>	<b>909,976</b>	<b>882,130</b>	<b>1,170,066</b>	<b>1,128,707</b>	<b>-4%</b>
<b>Benefits</b>						
Group Insurance	203,407	242,717	285,015	346,496	372,759	
Retirement Contribution	64,102	58,280	50,514	50,702	28,308	
Social Security (FICA)	68,774	76,666	82,276	100,770	103,941	
Workers' Compensation	61,119	53,738	52,088	78,216	63,779	
Vision Insurance	1,274	1,277	1,816	2,157	1,830	
Dental Insurance	4,373	4,595	4,228	5,490	6,108	
<b>Total Benefits</b>	<b>403,050</b>	<b>437,273</b>	<b>475,938</b>	<b>583,831</b>	<b>576,725</b>	<b>-1%</b>
<b>Total Personal Services</b>	<b>1,371,786</b>	<b>1,347,249</b>	<b>1,358,068</b>	<b>1,753,897</b>	<b>1,705,432</b>	<b>-3%</b>
<b>Operating Expenditures</b>						
Telephone	4,930	7,305	10,193	8,400	14,520	
Advertising	-	215	-	500	500	
Travel Expense	-	1,322	4,330	5,000	6,000	
Storm Contracted Services	2,743	-	-	-	-	
Expense Allowance	-	-	3,500	-	-	
Equipment Rental	-	-	45,882	40,000	35,000	
Vehicle Parts/Repair/Maint	93,255	135,219	291,272	125,000	160,000	
Postage	50	16	81	100	100	
Conference & Training	4,537	5,382	3,220	5,000	7,600	
Dues	316	930	1,110	1,500	1,300	
Non Vehicle Parts/Repair/Maint	1,263	3,035	62,806	3,500	9,600	
Contracted Services	27,986	104,080	118,218	220,316	235,632	
Internet	-	2,364	2,824	2,400	3,600	
Waste Disposal	-	10,995	-	-	-	
Safety	-	-	130	-	-	
Uniforms	9,840	9,321	10,857	10,500	15,440	
Paving Maintenance	-	-	-	10,000	15,000	
Materials	10,459	22,413	11,953	22,000	45,000	
Utilities	13,957	15,479	17,750	16,080	17,760	
GEMA/FEMA Expenses	3,464	-	-	-	-	
Storm Materials	26,844	-	-	-	-	
Gas/Oil	73,451	114,632	103,068	100,000	100,000	
Tires/Tubes	19,308	25,584	26,045	25,000	25,000	
Supplies	4,095	13,188	23,880	15,000	17,100	
Meetings with Meals	-	-	-	2,000	2,100	
Small Equipment Under \$5,000	4,110	19,980	17,172	14,400	18,500	
Signage Equipment & Maint	11,015	7,385	12,148	30,000	30,000	
Capital Expenditures	-	6,482	10,500	-	-	
<b>Total Operating Expenditures</b>	<b>311,623</b>	<b>505,328</b>	<b>776,936</b>	<b>656,696</b>	<b>759,752</b>	<b>16%</b>
<b>Total Expenditures</b>	<b>\$ 1,683,410</b>	<b>\$ 1,852,577</b>	<b>\$ 2,135,004</b>	<b>\$ 2,410,593</b>	<b>\$ 2,465,184</b>	<b>2%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	26	26	27	28	28

# 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:** Begin familiarizing with e-filing and the process of transitioning.

**Goal #2:** Reach out to other Probate Courts and compare/contrast current rates and fees.

#### Budget Highlights:

FY2025 budget reflects an increase in Postage of \$100 and a decrease in Dues of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$162,812	\$173,236	\$200,051	\$224,270	\$270,928
Benefits	46,135	48,624	59,358	64,187	70,289
Operating Expenditures	16,495	19,840	23,921	21,360	20,960
Total Expenditures	\$225,443	\$241,701	\$283,329	\$309,817	\$362,177

#### Performance Measures:

	FY22	FY23	FY24
Marriage Licenses	276	221	251
Marriage Certificate	142	137	64
Weapons Carry Licenses	885	849	964

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
Probate Court - 230**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 154,403	\$ 173,236	\$ 200,051	\$ 224,270	\$ 270,928	
Part Time Salaries	8,098	-	-	-	-	
Overtime	311	-	-	-	-	
<b>Total Salaries</b>	<b>162,812</b>	<b>173,236</b>	<b>200,051</b>	<b>224,270</b>	<b>270,928</b>	<b>-</b>
<b>Benefits</b>						
Group Insurance	23,220	25,107	34,711	38,606	46,022	
Retirement Contribution	9,528	8,968	8,346	8,000	4,699	
Social Security (FICA)	11,788	12,794	14,476	15,550	17,666	
Workers' Compensation	742	638	798	819	769	
Vision Insurance	186	243	252	336	260	
Dental Insurance	671	874	774	876	873	
<b>Total Benefits</b>	<b>46,135</b>	<b>48,624</b>	<b>59,358</b>	<b>64,187</b>	<b>70,289</b>	<b>10%</b>
<b>Total Personal Services</b>	<b>208,947</b>	<b>221,860</b>	<b>259,408</b>	<b>288,457</b>	<b>341,217</b>	<b>18%</b>
<b>Operating Expenditures</b>						
Travel Expense	1,129	-	1,214	1,500	1,500	
Court Appointed Attorney	-	1,632	1,459	1,500	1,500	
Postage	2,257	3,265	4,273	3,500	3,600	
Conference & Training	260	756	1,736	1,500	1,500	
Dues	-	400	400	1,000	500	
Contracted Services	1,247	2,750	7,001	6,360	6,360	
Printer/Copier Charges	-	-	71	-	-	
Supplies	11,603	11,038	7,767	6,000	6,000	
<b>Total Operating Expenditures</b>	<b>16,495</b>	<b>19,840</b>	<b>23,921</b>	<b>21,360</b>	<b>20,960</b>	<b>-2%</b>
<b>Total Expenditures</b>	<b>\$ 225,443</b>	<b>\$ 241,701</b>	<b>\$ 283,329</b>	<b>\$ 309,817</b>	<b>\$ 362,177</b>	<b>17%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	3	4	4	4	4
Part Time	1	-	-	-	-

Governmental Funds

Judicial System - Probate Court - 230

# 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:** Assist in addressing and reducing the jail population where appropriate.

**Goal #2:** Monitor, maintain, and expand the availability of the court system through accessibility and education.

#### Budget Highlights:

FY2025 budget reflects an increase in Travel Expense of \$2,500, an increase in Training/Conferences of \$600, a decrease in Dues of \$1,500, a decrease in Contracted Services of \$4,000, and an increase in Interpreter of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$136,119	\$196,934	\$229,340	\$253,253	\$276,699
Benefits	36,406	56,301	73,010	74,602	94,705
Operating Expenditures	7,958	13,332	9,094	23,900	22,000
Total Expenditures	\$180,484	\$266,568	\$311,444	\$351,755	\$393,404

#### Performance Measures:

	2021	2022	2023
Criminal Cases Filed	156	107	166
Civil Cases Filed	1,002	1,062	1,138
Criminal Cases Disposed	150	107	158
Civil Cases Disposed	775	843	1,089
Warrants Issued	1,869	2,474	2,135

\*Data is provided by calendar years

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
Magistrate Court - 231**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 136,119	\$ 196,680	\$ 227,954	\$ 231,253	\$ 254,699	
Part Time Salaries	-	254	1,386	22,000	22,000	
<b>Total Salaries</b>	<b>136,119</b>	<b>196,934</b>	<b>229,340</b>	<b>253,253</b>	<b>276,699</b>	<b>9%</b>
<b>Benefits</b>						
Group Insurance	21,170	34,360	47,157	48,561	68,286	
Retirement Contribution	3,884	5,655	6,966	6,500	4,928	
Social Security (FICA)	10,108	14,707	17,256	17,688	19,484	
Workers' Compensation	647	736	755	925	875	
Vision Insurance	130	183	215	271	260	
Dental Insurance	468	659	660	657	872	
<b>Total Benefits</b>	<b>36,406</b>	<b>56,301</b>	<b>73,010</b>	<b>74,602</b>	<b>94,705</b>	<b>27%</b>
<b>Total Personal Services</b>	<b>172,525</b>	<b>253,235</b>	<b>302,350</b>	<b>327,855</b>	<b>371,404</b>	<b>13%</b>
<b>Operating Expenditures</b>						
Telephone	1,920	1,920	1,920	2,000	2,000	
Travel Expense	-	1,007	778	3,000	5,500	
Court Appointed Attorney	758	-	-	1,500	1,500	
Postage	-	1,054	1,087	1,300	1,300	
Conference & Training	-	225	-	1,000	1,600	
Dues	400	835	1,780	2,000	500	
Contracted Services	-	280	449	9,000	5,000	
Interpreter	4,881	1,043	600	1,000	1,500	
Supplies	-	3,036	59	2,500	2,500	
Small Equipment Under \$5,000	-	3,933	2,421	600	600	
<b>Total Operating Expenditures</b>	<b>7,958</b>	<b>13,332</b>	<b>9,094</b>	<b>23,900</b>	<b>22,000</b>	<b>-8%</b>
<b>Total Expenditures</b>	<b>\$ 180,484</b>	<b>\$ 266,568</b>	<b>\$ 311,444</b>	<b>\$ 351,755</b>	<b>\$ 393,404</b>	<b>12%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	2	2	4	4	5
Part Time	-	-	1	1	1

# JUDICIAL SYSTEM

## Department Budget Overview

### CLERK OF COURT

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

#### Budget Highlights:

FY2025 budget reflects an increase in Travel Expense of \$1,000, an increase in Postage of \$1,700, and an increase in Contracted Services of \$1,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$481,289	\$475,028	\$542,495	\$592,329	\$617,989
Benefits	175,869	202,461	223,367	257,333	264,930
Operating Expenditures	62,489	71,089	60,670	64,300	68,000
Total Expenditures	\$719,647	\$748,578	\$826,532	\$913,962	\$950,919

#### Performance Measures:

	2021	2022	2023
State Court Cases	1,034	957	1,047
Superior Court Cases	878	852	735
Traffic Bureau Cases	4,216	3,435	1,838

\*Data is provided by calendar years

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
Clerk of Court - 235**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 481,289	\$ 475,028	\$ 536,826	\$ 592,329	\$ 617,989	
Part Time Salaries	-	-	5,669	-	-	
<b>Total Salaries</b>	<b>481,289</b>	<b>475,028</b>	<b>542,495</b>	<b>592,329</b>	<b>617,989</b>	<b>4%</b>
<b>Benefits</b>						
Group Insurance	104,145	135,272	154,969	181,997	199,661	
Retirement Contribution	31,936	28,517	25,180	24,600	12,560	
Social Security (FICA)	34,384	33,880	38,474	44,882	47,276	
Workers' Compensation	2,171	1,641	2,133	2,371	2,035	
Vision Insurance	703	685	642	855	780	
Dental Insurance	2,530	2,466	1,969	2,628	2,618	
<b>Total Benefits</b>	<b>175,869</b>	<b>202,461</b>	<b>223,367</b>	<b>257,333</b>	<b>264,930</b>	<b>3%</b>
<b>Total Personal Services</b>	<b>657,158</b>	<b>677,489</b>	<b>765,862</b>	<b>849,662</b>	<b>882,919</b>	<b>4%</b>
<b>Operating Expenditures</b>						
Travel Expense	2,520	1,826	3,406	2,500	3,500	
Postage	8,670	11,424	12,213	10,300	12,000	
Conference & Training	1,046	2,458	914	1,400	1,400	
Dues	400	600	600	600	600	
Contracted Services	35,684	39,171	29,521	34,000	35,000	
Printer/Copier Charges	-	-	71	-	-	
Supplies	11,101	13,240	12,152	13,500	13,500	
Small Equipment Under \$5,000	3,068	2,371	1,794	2,000	2,000	
<b>Total Operating Expenditures</b>	<b>62,489</b>	<b>71,089</b>	<b>60,670</b>	<b>64,300</b>	<b>68,000</b>	<b>6%</b>
<b>Total Expenditures</b>	<b>\$ 719,647</b>	<b>\$ 748,578</b>	<b>\$ 826,532</b>	<b>\$ 913,962</b>	<b>\$ 950,919</b>	<b>4%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	14	14	14	14	14
Part Time	-	-	1	1	-

# JUDICIAL SYSTEM

## Department Budget Overview

### JUVENILE OFFENDERS

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

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

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Operating Expenditures	1,650	-	-	-	-
Total Expenditures	\$1,650	\$ -	\$ -	\$ -	\$ -

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
Juvenile Offenders - 264**

Expenditures	Actual FY21	Acutal FY22	Acutal FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Operating Expenditures</b>						
Juvenile Supervision	\$ 1,650	\$ -	\$ 300	\$ -	\$ -	-
<b>Total Operating Expenditures</b>	<b>1,650</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Expenditures</b>	<b>\$ 1,650</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

**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.

#### Budget Highlights:

FY2025 budget reflects an increase in Telephone of \$410, an increase in Travel Expense of \$1,000, a decrease in Jury Script of \$1,500, a decrease in Postage of \$236, and an increase in Training/Conferences of \$500, an increase in Dues of \$550, a decrease in Contracted Services of \$33,880, an increase in Internet of \$924, and an increase in Supplies of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$119,788	\$150,923	\$203,653	\$206,523	\$287,902
Benefits	38,348	45,118	59,015	78,290	83,454
Operating Expenditures	80,131	99,805	87,148	108,520	76,788
Total Expenditures	\$238,267	\$295,846	\$349,815	\$393,333	\$448,144

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
Superior Court - 265**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 107,688	\$ 110,765	\$ 139,642	\$ 168,423	\$ 172,147	
Part Time Salaries	12,100	37,657	41,035	38,100	40,000	
Salary Supplements	-	-	22,915	-	75,465	
Overtime	-	-	61	-	290	
<b>Total Salaries</b>	<b>119,788</b>	<b>148,423</b>	<b>203,653</b>	<b>206,523</b>	<b>287,902</b>	<b>39%</b>
<b>Benefits</b>						
Group Insurance	21,319	26,985	36,786	55,857	56,029	
Retirement Contribution	7,107	6,083	5,371	5,100	3,850	
Superior Court Bonus	-	2,500	-	-	-	
Social Security (FICA)	8,773	10,832	15,238	15,799	22,025	
Workers' Compensation	567	619	990	682	700	
Vision Insurance	127	130	155	195	195	
Dental Insurance	455	468	475	657	655	
<b>Total Benefits</b>	<b>38,348</b>	<b>47,618</b>	<b>59,015</b>	<b>78,290</b>	<b>83,454</b>	<b>7%</b>
<b>Total Personal Services</b>	<b>158,136</b>	<b>196,041</b>	<b>262,668</b>	<b>284,813</b>	<b>371,356</b>	<b>30%</b>
<b>Operating Expenditures</b>						
Telephone	-	340	529	340	750	
Travel Expense	-	1,657	3,135	2,500	3,500	
Jury Script	14,910	22,335	18,150	26,500	25,000	
Court Reporter	21,164	28,064	32,014	30,000	30,000	
Court Appointed Attorney	-	-	-	500	500	
Postage	116	945	808	1,000	764	
Education Expenses	-	460	1,632	1,500	2,000	
Dues	651	964	1,380	800	1,350	
Contracted Services	38,380	39,237	22,926	38,880	5,000	
Internet	-	-	76	-	924	
Interpreter	1,664	2,658	3,925	4,000	4,000	
Supplies	3,247	1,716	2,572	2,500	3,000	
Small Equipment Under \$5,000	-	1,429	-	-	-	
<b>Total Operating Expenditures</b>	<b>80,131</b>	<b>99,805</b>	<b>87,148</b>	<b>108,520</b>	<b>76,788</b>	<b>-29%</b>
<b>Total Expenditures</b>	<b>\$ 238,267</b>	<b>\$ 295,846</b>	<b>\$ 349,815</b>	<b>\$ 393,333</b>	<b>\$ 448,144</b>	<b>14%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	2	2	2	3	3
Part Time	5	5	5	5	5

Governmental Funds

Judicial System - Superior Court - 265

# 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:

FY2025 budget reflects an increase in Telephone of \$30, a decrease in Postage of \$250, a decrease in Contracted Services of \$88,833, an increase in Printer/Copier Charges of \$150, and a decrease in Charge From Other Counties of \$30,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$54,328	\$65,097	\$77,172	\$124,419	\$227,467
Benefits	21,116	17,168	22,218	30,565	57,865
Operating Expenditures	523,320	448,629	481,461	589,916	471,013
Total Expenditures	\$598,764	\$530,894	\$580,850	\$744,900	\$756,345

#### Performance Measures:

	2021	2022	2023
Cases Opened	874	768	1,060
Cases Closed	1,009	791	1,081

\*Data is provided by calendar years

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
District Attorney - 266**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 36,843	\$ 46,254	\$ 43,083	\$ 94,419	\$ 175,675	
Part Time Salaries	17,485	18,843	18,076	30,000	30,000	
Salary Supplements	-	-	15,000	-	21,792	
Overtime	-	-	1,013	-	-	
<b>Total Salaries</b>	<b>54,328</b>	<b>65,097</b>	<b>77,172</b>	<b>124,419</b>	<b>227,467</b>	<b>83%</b>
<b>Benefits</b>						
Group Insurance	14,048	9,450	12,416	18,142	37,582	
Retirement Contribution	2,256	1,920	1,993	2,000	1,804	
Social Security (FICA)	3,783	4,896	5,729	9,518	15,734	
Workers' Compensation	738	650	1,867	337	2,179	
Vision Insurance	63	55	53	130	130	
Dental Insurance	228	198	161	438	436	
<b>Total Benefits</b>	<b>21,116</b>	<b>17,168</b>	<b>22,218</b>	<b>30,565</b>	<b>57,865</b>	<b>89%</b>
<b>Total Personal Services</b>	<b>75,444</b>	<b>82,266</b>	<b>99,389</b>	<b>154,984</b>	<b>285,332</b>	<b>84%</b>
<b>Operating Expenditures</b>						
Telephone	487	485	444	420	450	
Travel Expense	-	-	-	400	400	
Witnesses	938	50	9,249	1,000	1,000	
Vehicle Parts/Repair/Maint	498	749	864	1,000	1,000	
Postage	849	1,395	1,045	1,000	750	
Training/Conferences	522	727	1,424	2,000	2,000	
Dues	2,370	475	2,180	1,000	1,000	
Contracted Services	432,217	353,156	371,883	492,596	403,763	
Printer/Copier Charges	-	-	-	-	150	
Gas/Oil	1,929	3,771	3,690	4,000	4,000	
Tires/Tubes	15	-	20	500	500	
Supplies	3,990	7,753	5,256	5,000	5,000	
Small Equipment Under \$5,000	-	-	-	1,000	1,000	
Charges From Other Counties	79,504	80,068	85,406	80,000	50,000	
<b>Total Operating Expenditures</b>	<b>523,320</b>	<b>448,629</b>	<b>481,461</b>	<b>589,916</b>	<b>471,013</b>	<b>-20%</b>
<b>Total Expenditures</b>	<b>\$ 598,764</b>	<b>\$ 530,894</b>	<b>\$ 580,850</b>	<b>\$ 744,900</b>	<b>\$ 756,345</b>	<b>2%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	2	2	2	3	3
Part Time	1	1	2	2	2

# JUDICIAL SYSTEM

## Department Budget Overview

### PUBLIC DEFENDER

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

#### Budget Highlights:

FY2025 budget reflects a decrease in Advertising of \$200, a decrease in Travel Expense of \$200, a decrease in Witnesses of \$200, a decrease in Training/Conferences of \$2,300, a decrease in Dues of \$4,900, a decrease in Non-Vehicle Parts/Repairs/Maintenance of \$150, a decrease in Contracted Services of \$2,728, a decrease in Interpreter of \$1,000, a decrease in Utilities of \$2,000, a decrease in Supplies of \$4,500, and a decrease in Small Equipment Under \$5,000 of \$250.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$39,213	\$27,630	\$44,515	\$82,627	\$99,029
Benefits	13,363	10,666	15,116	29,782	30,798
Operating Expenditures	540,940	739,890	714,532	870,528	852,100
Total Expenditures	\$593,516	\$778,186	\$774,163	\$982,937	\$981,927

#### Performance Measures:

	FY22	FY23	FY24
Cases Opened	2,387	2,017	
Conflicts	490	261	
Cases Closed	1,783	2,057	

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
Public Defender - 267**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 39,213	\$ 27,630	\$ 40,515	\$ 82,627	\$ 82,029	
Salary Supplements	-	-	4,000	-	17,000	
<b>Total Salaries</b>	<b>39,213</b>	<b>27,630</b>	<b>44,515</b>	<b>82,627</b>	<b>99,029</b>	<b>20%</b>
<b>Benefits</b>						
Group Insurance	7,272	5,990	9,160	20,556	20,561	
Retirement Contribution	2,781	2,306	2,097	2,000	1,817	
Social Security (FICA)	2,838	2,006	3,419	6,321	7,575	
Workers' Compensation	181	156	186	337	279	
Vision Insurance	63	45	63	130	130	
Dental Insurance	227	162	192	438	436	
<b>Total Benefits</b>	<b>13,363</b>	<b>10,666</b>	<b>15,116</b>	<b>29,782</b>	<b>30,798</b>	<b>3%</b>
<b>Total Personal Services</b>	<b>52,576</b>	<b>38,295</b>	<b>59,631</b>	<b>112,409</b>	<b>129,827</b>	<b>15%</b>
<b>Operating Expenditures</b>						
Advertising	-	230	-	200	-	
Travel Expense	241	98	25	400	200	
Witnesses	-	-	-	200	-	
Postage	178	128	146	300	300	
Conference & Training	-	746	-	3,300	1,000	
Dues	595	4,394	2,236	5,000	100	
Non Vehicle Parts/Repair/Maint	-	-	2,049	150	-	
Contracted Services	516,551	705,274	681,492	822,728	820,000	
Interpreter	440	2,708	1,800	5,000	4,000	
Utilities	5,877	7,608	5,980	8,000	6,000	
Supplies	17,059	18,595	20,805	25,000	20,500	
Small Equipment Under \$5,000	-	110	-	250	-	
<b>Total Operating Expenditures</b>	<b>540,940</b>	<b>739,890</b>	<b>714,532</b>	<b>870,528</b>	<b>852,100</b>	<b>-2%</b>
<b>Total Expenditures</b>	<b>\$ 593,516</b>	<b>\$ 778,186</b>	<b>\$ 774,163</b>	<b>\$ 982,937</b>	<b>\$ 981,927</b>	<b>0%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	1	1	1	2	2

Governmental Funds

Judicial System - Public Defender - 267

# 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.

**Goal #1:** Create a comprehensive resource guide including but not limited to counseling, healthcare, education, substance abuse treatment, behavioral health, and parenting resources to provide to families with juveniles involved in the court system.

**Goal #2:** Create a juvenile court vaping protocol designed to address the medical and mental health needs associated with youth who use e-cigarettes or vapor products.

#### Budget Highlights:

FY2025 budget reflects an increase in Court Reporter of \$2,500, an increase in Court Appointed Attorney of \$15,000, an increase in Contracted Services of \$200, and a decrease in Supplies of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$146,103	\$146,311	\$152,610	\$221,846	\$224,639
Benefits	29,359	33,443	38,623	57,210	58,068
Operating Expenditures	95,569	95,404	105,818	89,290	106,490
Total Expenditures	\$271,032	\$275,158	\$297,051	\$368,346	\$389,197

#### Performance Measures:

	2021	2022	2023
Delinquency Cases Filed	164	127	160
Private Hearing	20	14	22
Citations	52	38	58
Dependency	75	40	65
*Data is provided by calendar years			

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
Juvenile Court - 268**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 146,103	\$ 146,311	\$ 152,610	\$ 221,846	\$ 224,639	
<b>Total Salaries</b>	<b>146,103</b>	<b>146,311</b>	<b>152,610</b>	<b>221,846</b>	<b>224,639</b>	<b>1%</b>
<b>Benefits</b>						
Group Insurance	15,551	19,758	25,243	38,357	37,622	
Retirement Contribution	2,095	1,784	1,523	1,550	1,659	
Social Security (FICA)	10,730	10,731	10,749	15,823	17,185	
Workers' Compensation	684	548	590	553	752	
Vision Insurance	65	135	127	270	195	
Dental Insurance	234	487	391	657	655	
<b>Total Benefits</b>	<b>29,359</b>	<b>33,443</b>	<b>38,623</b>	<b>57,210</b>	<b>58,068</b>	<b>1%</b>
<b>Total Personal Services</b>	<b>175,463</b>	<b>179,754</b>	<b>191,233</b>	<b>279,056</b>	<b>282,707</b>	<b>1%</b>
<b>Operating Expenditures</b>						
Telephone	540	540	540	540	540	
Advertising	31	-	-	-	-	
Travel Expense	2,577	4,477	4,808	6,000	6,000	
Court Reporter	13,685	14,398	16,007	-	2,500	
Court Appointed Attorney	70,105	70,294	77,416	70,000	85,000	
Postage	45	5	20	250	250	
Conference & Training	671	951	673	3,000	3,000	
Dues	1,010	1,495	1,390	1,500	1,500	
Non Vehicle Parts/Repairs/Maint	42	-	-	-	-	
Contracted Services	3,390	386	828	1,000	1,200	
Interpreter	1,272	1,146	1,460	3,500	3,500	
Supplies	1,115	1,552	1,827	2,000	1,500	
Small Equipment Under \$5,000	1,087	160	848	1,500	1,500	
<b>Total Operating Expenditures</b>	<b>95,569</b>	<b>95,404</b>	<b>105,818</b>	<b>89,290</b>	<b>106,490</b>	<b>19%</b>
<b>Total Expenditures</b>	<b>\$ 271,032</b>	<b>\$ 275,158</b>	<b>\$ 297,051</b>	<b>\$ 368,346</b>	<b>\$ 389,197</b>	<b>6%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	2	2	2	3	3
Part Time	-	-	-	-	-

# JUDICIAL SYSTEM

## Department Budget Overview

### STATE COURT

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

#### Budget Highlight:

FY2025 budget reflects an increase in Jury Script of \$1,000, an increase in Court Reporter of \$6,000, an increase in Witnesses of \$175, and an increase in Court Appointed Attorney of \$3,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$143,094	\$146,340	\$158,924	\$158,752	\$168,211
Benefits	35,337	44,436	46,012	59,464	49,547
Operating Expenditures	96,352	95,189	96,884	102,780	112,955
Total Expenditures	\$274,783	\$285,965	\$301,820	\$320,996	\$330,713

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
State Court - 270**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 131,325	\$ 132,895	\$ 138,363	\$ 144,160	\$ 142,119	
Part Time Salaries	3,177	4,853	6,968	6,000	7,500	
Salary Supplements	8,592	8,592	13,592	8,592	18,592	
<b>Total Salaries</b>	<b>143,094</b>	<b>146,340</b>	<b>158,924</b>	<b>158,752</b>	<b>168,211</b>	<b>6%</b>
<b>Benefits</b>						
Group Insurance	28,972	38,181	39,625	46,051	36,400	
Retirement Contribution	1,733	1,508	1,222	1,250	656	
Social Security (FICA)	3,391	3,596	4,040	10,952	11,446	
Workers' Compensation	652	529	606	567	479	
Vision Insurance	128	135	127	206	130	
Dental Insurance	462	487	391	438	436	
<b>Total Benefits</b>	<b>35,337</b>	<b>44,436</b>	<b>46,012</b>	<b>59,464</b>	<b>49,547</b>	<b>-17%</b>
<b>Total Personal Services</b>	<b>178,430</b>	<b>190,776</b>	<b>204,935</b>	<b>218,216</b>	<b>217,758</b>	<b>0%</b>
<b>Operating Expenditures</b>						
Jury Script	-	2,135	5,255	5,000	6,000	
Court Reporter	19,652	19,821	18,564	19,000	25,000	
Witnesses	-	-	175	-	175	
Court Appointed Attorney	65,000	60,000	62,887	65,000	68,000	
Conference & Training	320	320	320	500	500	
Dues	100	100	100	280	280	
Contracted Services	-	-	911	-	-	
Interpreter	1,280	2,730	3,588	3,000	3,000	
Supplies	10,000	10,083	5,086	10,000	10,000	
<b>Total Operating Expenditures</b>	<b>96,352</b>	<b>95,189</b>	<b>96,884</b>	<b>102,780</b>	<b>112,955</b>	<b>10%</b>
<b>Total Expenditures</b>	<b>\$ 274,783</b>	<b>\$ 285,965</b>	<b>\$ 301,820</b>	<b>\$ 320,996</b>	<b>\$ 330,713</b>	<b>3%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	1	1	1	2	2
Part Time	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.

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

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

#### Budget Highlights:

FY2025 budget reflects an increase in Travel Expense of \$5,000, an increase in Postage of \$300, an increase in Training/Conferences of \$3,000, an increase in Dues of \$1,000, a decrease in Supplies of \$3,300, and an increase in Small Equipment Under \$5,000 of \$5,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$130,940	\$135,851	\$105,490	\$157,789	\$158,133
Benefits	25,794	29,863	23,077	51,957	32,357
Operating Expenditures	10,218	9,700	40,507	9,500	20,500
Total Expenditures	\$166,952	\$175,414	\$169,074	\$219,246	\$210,990

**FY2025 Annual Budget  
Governmental Funds - Judicial System  
Solicitor Court - 271**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 130,940	\$ 135,851	\$ 102,943	\$ 147,789	\$ 148,133	
Part Time Salaries	-	-	1,755	10,000	10,000	
Salary Supplements	-	-	792	-	-	
<b>Total Salaries</b>	<b>130,940</b>	<b>135,851</b>	<b>105,490</b>	<b>157,789</b>	<b>158,133</b>	<b>0%</b>
<b>Benefits</b>						
Group Insurance	13,099	17,037	12,822	37,979	18,581	
Retirement Contribution	1,793	1,537	1,633	1,650	768	
Social Security (FICA)	9,701	10,161	7,996	11,229	12,097	
Workers' Compensation	612	506	290	531	497	
Vision Insurance	128	135	83	130	95	
Dental Insurance	461	487	254	438	319	
<b>Total Benefits</b>	<b>25,794</b>	<b>29,863</b>	<b>23,077</b>	<b>51,957</b>	<b>32,357</b>	<b>-38%</b>
<b>Total Personal Services</b>	<b>156,734</b>	<b>165,714</b>	<b>128,567</b>	<b>209,746</b>	<b>190,490</b>	<b>-9%</b>
<b>Operating Expenditures</b>						
Court Reporter	-	200	-	-	-	
Travel Expense	-	-	-	-	5,000	
Postage	-	-	47	-	300	
Conference & Training	-	-	-	-	3,000	
Dues	-	-	-	-	1,000	
Contracted Services	-	-	28,955	-	-	
Supplies	10,218	9,500	6,358	9,500	6,200	
Small Equipment Under \$5,000	-	-	5,148	-	5,000	
<b>Total Operating Expenditures</b>	<b>10,218</b>	<b>9,700</b>	<b>40,507</b>	<b>9,500</b>	<b>20,500</b>	<b>116%</b>
<b>Total Expenditures</b>	<b>\$ 166,952</b>	<b>\$ 175,414</b>	<b>\$ 169,074</b>	<b>\$ 219,246</b>	<b>\$ 210,990</b>	<b>-4%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	1	1	1	2	2
Part Time	1	1	1	-	-
Temporary	-	-	-	2	2

Governmental Funds

Judicial System - Solicitor - 271

# 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.

#### Budget Highlights:

FY2025 budget reflects a decrease in Communications of \$9,400, an increase in Advertising of \$900, a decrease in Travel Expense of \$28,000, a decrease in Vehicle Parts/Repair/Maintenance of \$5,000, a decrease in Training/Conference of \$15,000, an increase in Contracted Services of \$7,513, an increase in Internet of \$4,000, an increase in Waste Disposal of \$700, a decrease in Uniforms of \$5,243, a decrease in Gas/Oil of \$15,000, a decrease in Tires/Tubes of \$1,000, a decrease in General Supplies of \$5,000, a decrease in Vehicle Equipment of \$100, and a decrease in Small Equipment Under \$5,000 of \$1,500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$2,603,303	\$3,147,055	\$2,859,154	\$3,056,015	\$3,240,368
Benefits	817,227	966,205	901,960	1,139,991	1,040,485
Operating Expenditures	679,384	900,069	860,300	665,860	593,730
Total Expenditures	\$4,099,915	\$5,013,328	\$4,621,414	\$4,861,866	\$4,874,583

**FY2025 Annual Budget  
Governmental Funds - Public Safety  
Sheriff's Department - Operations - 340**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 2,387,111	\$ 2,809,876	\$ 2,456,426	\$ 2,757,455	\$ 2,940,368	
Part Time Salaries	1,589	670	454	-	-	
Overtime	214,603	336,508	402,273	298,560	300,000	
<b>Total Salaries</b>	<b>2,603,303</b>	<b>3,147,055</b>	<b>2,859,154</b>	<b>3,056,015</b>	<b>3,240,368</b>	<b>6%</b>
<b>Benefits</b>						
Group Insurance	386,487	498,759	468,997	636,081	591,165	
Retirement Contribution	148,227	138,970	131,650	128,000	62,156	
POAB	-	-	-	32,000	32,000	
Social Security (FICA)	189,944	231,753	211,711	233,708	247,888	
Workers' Compensation	81,384	84,488	81,234	98,209	95,319	
Vision Insurance	2,437	2,627	2,106	2,795	2,795	
Dental Insurance	8,749	9,608	6,262	9,198	9,162	
<b>Total Benefits</b>	<b>817,227</b>	<b>966,205</b>	<b>901,960</b>	<b>1,139,991</b>	<b>1,040,485</b>	<b>-9%</b>
<b>Total Personal Services</b>	<b>3,420,530</b>	<b>4,113,260</b>	<b>3,761,114</b>	<b>4,196,006</b>	<b>4,280,853</b>	<b>2%</b>
<b>Operating Expenditures</b>						
Veterinary Services	898	419	1,347	1,200	1,200	
Telephone	36,266	33,104	11,762	24,400	15,000	
Advertising	6,536	1,500	1,900	3,100	4,000	
Travel Expense	42,428	49,283	49,188	55,000	27,000	
Vehicle Parts/Repair/Maint	117,003	149,579	165,671	116,000	111,000	
Postage	887	1,186	1,128	1,750	1,750	
Investigation Fees	18,174	16,558	11,327	9,500	9,500	
Conference & Training	32,070	20,149	59,660	35,000	20,000	
Dues	6,356	8,441	4,809	9,000	9,000	
Non Vehicle Parts/Repair/Maint	40,589	825	1,217	-	-	
Contracted Services	31,934	54,124	49,924	42,487	50,000	
Internet	-	-	6,480	5,000	9,000	
Waste Disposal	2,525	2,854	2,600	2,500	3,200	
Printer/Copier Charges	-	-	216	-	-	
Bank Fees	-	-	8	-	-	
Uniforms	39,685	58,574	85,366	50,323	45,080	
Gas/Oil	143,397	240,179	193,521	175,000	160,000	
Tires/Tubes	29,443	22,221	34,188	30,000	29,000	
Supplies	119,539	126,039	139,970	91,000	86,000	
Vehicle Equipment	-	12,029	29,792	5,100	5,000	
Small Equipment Under \$5,000	4,400	24,291	8,000	6,500	5,000	
SVUPTF Grant	4,513	2,982	224	-	-	
Supplies Bomb Dog	2,741	828	2,003	3,000	3,000	
Vehicles	-	74,903	-	-	-	
<b>Total Operating Expenditures</b>	<b>679,384</b>	<b>900,069</b>	<b>860,300</b>	<b>665,860</b>	<b>593,730</b>	<b>-11%</b>
<b>Total Expenditures</b>	<b>\$ 4,099,915</b>	<b>\$ 5,013,328</b>	<b>\$ 4,621,414</b>	<b>\$ 4,861,866</b>	<b>\$ 4,874,583</b>	<b>0%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	49	49	49	49	49
Part Time	9	9	-	-	-

Governmental Funds

Public Safety - Sheriff's Department - Operations - 340

# PUBLIC SAFETY

## Department Budget Overview

### SHERIFF'S DEPARTMENT - JAIL

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

#### Budget Highlights

FY2025 budget reflects an increase in Communications of \$300, an increase in Travel Expense of \$28,000, a decrease in Vehicle Parts/Repair/Maintenance of \$650, a decrease in Training/Conferences of \$2,000, a decrease in Contracted Services of \$640, a decrease in Internet of \$912, an increase in Uniforms of \$4,560, an increase in Prisoner Meals of \$32,500, an increase in Utilities of \$20,000, an increase in Inmate Supplies of \$25,000, a decrease in General Supplies of \$20,000, and an increase in Small Equipment Under \$5,000 of \$3,200.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$1,476,062	\$1,704,002	\$1,952,674	\$2,056,741	\$2,145,347
Benefits	509,948	568,700	575,679	741,418	702,353
Operating Expenditures	1,083,081	1,340,051	1,494,686	1,256,790	1,346,148
Total Expenditures	\$3,069,091	\$3,612,753	\$4,023,039	\$4,054,949	\$4,193,848

**FY2025 Annual Budget  
Governmental Funds - Public Safety  
Sheriff's Department - Jail - 341**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 1,345,985	\$ 1,512,376	\$ 1,661,628	\$ 1,830,611	\$ 1,873,847	
Part Time Salaries	-	-	15,712	20,150	21,500	
Overtime	130,077	191,626	275,334	205,980	250,000	
<b>Total Salaries</b>	<b>1,476,062</b>	<b>1,704,002</b>	<b>1,952,674</b>	<b>2,056,741</b>	<b>2,145,347</b>	<b>4%</b>
<b>Benefits</b>						
Group Insurance	255,204	297,426	294,098	427,651	423,243	
Retirement Contribution	92,617	93,008	81,234	80,000	42,586	
Social Security (FICA)	106,740	125,183	144,585	157,341	164,119	
Workers' Compensation	47,088	45,075	48,854	66,356	62,778	
Vision Insurance	1,805	1,742	1,684	2,405	2,210	
Dental Insurance	6,494	6,267	5,224	7,665	7,417	
<b>Total Benefits</b>	<b>509,948</b>	<b>568,700</b>	<b>575,679</b>	<b>741,418</b>	<b>702,353</b>	<b>-5%</b>
<b>Total Personal Services</b>	<b>1,986,010</b>	<b>2,272,702</b>	<b>2,528,353</b>	<b>2,798,159</b>	<b>2,847,700</b>	<b>2%</b>
<b>Operating Expenditures</b>						
Telephone	-	2,250	2,651	2,200	2,500	
Travel Expense	-	-	3,649	-	28,000	
Boarding Prisoners	110,730	199,235	300,925	300,000	300,000	
Medical	417,730	397,222	443,658	400,000	400,000	
Vehicle Parts/Repair/Maint	838	2,227	1,689	650	-	
Postage	-	11	-	-	-	
Conference & Training	-	-	460	2,000	-	
Non Vehicle Parts/Repair/Maint	111,982	82,726	108,679	95,000	95,000	
Contracted Services	53,175	117,920	183,596	100,640	100,000	
Internet	767	2,007	1,907	2,000	1,088	
Waste Disposal	8	-	-	-	-	
Uniforms	11,959	-	9,688	-	4,560	
Prisoner Meals	192,544	198,139	220,489	162,500	195,000	
Materials	-	-	860	-	-	
Utilities	114,945	132,139	140,408	120,000	140,000	
Inmate Supplies	114	66,478	42,416	50,000	75,000	
Supplies	68,288	698	28,691	20,000	-	
Small Equip Under 5,000	-	-	4,920	1,800	5,000	
Capital Expenditures	-	139,000	-	-	-	
<b>Total Operating Expenditures</b>	<b>1,083,081</b>	<b>1,340,051</b>	<b>1,494,686</b>	<b>1,256,790</b>	<b>1,346,148</b>	<b>7%</b>
<b>Total Expenditures</b>	<b>\$ 3,069,091</b>	<b>\$ 3,612,753</b>	<b>\$ 4,023,039</b>	<b>\$ 4,054,949</b>	<b>\$ 4,193,848</b>	<b>3%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	39	39	39	39	39
Part Time	-	-	-	1	1

Governmental Funds

Public Safety - Sheriff's Department - Jail - 341

# 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.

#### Budget Highlights

FY2025 budget reflects an increase in Travel Expense of \$1,400, an increase in Vehicle Parts/Repairs/Maintenance of \$1,800, a decrease in Employee Screening of \$500, an increase in Internet of \$492, an increase in Uniforms of \$110, an increase in Gas/Oil of \$5,000, an increase in Tires/Tubes of \$500, a decrease in Supplies of \$5,500, and a decrease in Small Equipment Under \$5,000 of \$2,500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$51,742	\$53,481	\$70,019	\$58,990	\$69,903
Benefits	15,696	17,229	33,153	36,811	19,250
Operating Expenditures	14,982	23,727	17,091	21,970	22,772
Total Expenditures	\$82,421	\$94,437	\$120,262	\$117,771	\$111,925

**FY2025 Annual Budget  
Governmental Funds - Public Safety  
H.E.A.T. Unit - 342**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 45,251	\$ 52,335	\$ 62,691	\$ 54,990	\$ 57,903	
Overtime	6,492	1,146	7,327	4,000	12,000	
<b>Total Salaries</b>	<b>51,742</b>	<b>53,481</b>	<b>70,019</b>	<b>58,990</b>	<b>69,903</b>	<b>18%</b>
<b>Benefits</b>						
Group Insurance	7,199	8,943	23,814	27,816	10,480	
Retirement Contribution	2,634	2,551	2,140	2,150	1,196	
Social Security (FICA)	3,858	3,953	4,899	4,512	5,348	
Workers' Compensation	1,714	1,484	2,035	2,049	1,943	
Vision Insurance	63	65	65	65	65	
Dental Insurance	228	234	199	219	218	
<b>Total Benefits</b>	<b>15,696</b>	<b>17,229</b>	<b>33,153</b>	<b>36,811</b>	<b>19,250</b>	<b>-48%</b>
<b>Total Personal Services</b>	<b>67,438</b>	<b>70,710</b>	<b>103,171</b>	<b>95,801</b>	<b>89,153</b>	<b>-7%</b>
<b>Operating Expenditures</b>						
Travel Expense	-	-	2,331	600	2,000	
Vehicle Parts/Repair/Maint	-	-	2,482	1,200	3,000	
Investigation Fees	-	-	-	500	-	
Conference & Training	-	-	420	-	-	
Internet	-	925	473	420	912	
Uniforms	-	-	-	250	360	
Gas/Oil	13,842	15,780	10,974	10,000	15,000	
Tires/Tubes	1,050	539	412	1,000	1,500	
Supplies	90	6,483	-	5,500	-	
Small Equipment Under \$5,000	-	-	-	2,500	-	
<b>Total Operating Expenditures</b>	<b>14,982</b>	<b>23,727</b>	<b>17,091</b>	<b>21,970</b>	<b>22,772</b>	<b>4%</b>
<b>Total Expenditures</b>	<b>\$ 82,421</b>	<b>\$ 94,437</b>	<b>\$ 120,262</b>	<b>\$ 117,771</b>	<b>\$ 111,925</b>	<b>-5%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	1	1	1	1	1

Governmental Funds

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

# PUBLIC SAFETY

## Department Budget Overview

### SHERIFF'S DEPARTMENT – SCHOOL RESOURCE OFFICERS

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

#### Budget Highlights

FY2025 budget reflects an increase in Communications of \$4,000, a decrease in Travel Expense of \$1,700, a decrease in Vehicle Parts/Repairs/Maintenance of \$1,200, a decrease in Training/Conferences of \$5,000, a decrease in Uniforms of \$1,800, an increase in Gas/Oil of \$3,000, an increase in Supplies of \$2,500, and a decrease in Small Equipment Under \$5,000 of \$1,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$ -	\$ -	\$532,470	\$741,951	\$80,090
Benefits	-	-	198,911	289,006	251,878
Operating Expenditures	-	-	107,612	35,200	34,000
Total Expenditures	\$ -	\$ -	\$838,992	\$1,066,157	\$1,085,968

**FY2025 Annual Budget  
Governmental Funds - Public Safety  
Sheriffs Department - SROs - 343**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ -	\$ -	\$ 493,001	\$ 705,063	\$ 762,090	
Overtime	-	-	39,468	36,888	38,000	
<b>Total Salaries</b>	-	-	<b>532,470</b>	<b>741,951</b>	<b>800,090</b>	<b>8%</b>
<b>Benefits</b>						
Group Insurance	-	-	114,629	173,358	147,911	
Retirement Contribution	-	-	28,988	28,900	15,071	
Social Security (FICA)	-	-	39,061	56,759	61,207	
Workers' Compensation	-	-	14,143	26,267	24,291	
Vision Insurance	-	-	527	875	780	
Dental Insurance	-	-	1,563	2,847	2,618	
<b>Total Benefits</b>	-	-	<b>198,911</b>	<b>289,006</b>	<b>251,878</b>	<b>-13%</b>
<b>Total Personal Services</b>	-	-	<b>731,380</b>	<b>1,030,957</b>	<b>1,051,968</b>	<b>2%</b>
<b>Operating Expenditures</b>						
Telephone	-	409	3,737	3,000	7,000	
Travel Expense	-	-	4,248	1,700	-	
Vehicle Parts/Repair/Maint	-	-	11,271	6,200	5,000	
Conference & Training	-	-	4,800	5,000	-	
Uniforms	-	-	3,013	1,800	-	
Gas/Oil	-	-	15,044	13,000	16,000	
Tires/Tubes	-	-	-	1,000	1,000	
Supplies	-	-	1,770	2,500	5,000	
Small Equipment Under \$5,000	-	813	2,706	1,000	-	
Capital Expenditures	-	-	61,023	-	-	
<b>Total Operating Expenditures</b>	-	<b>1,222</b>	<b>107,612</b>	<b>35,200</b>	<b>34,000</b>	<b>-3%</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,222</b>	<b>\$ 838,992</b>	<b>\$ 1,066,157</b>	<b>\$ 1,085,968</b>	<b>2%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	-	-	14	14	14

Governmental Funds

Public Safety - Sheriffs Department - SROs - 343

# 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:** Improve the transportation network and foster program to prevent overcrowding.

**Goal #2:** Create organized volunteer program.

#### Budget Highlights:

Approved for one PT Animal Control Technician. FY2025 budget reflects an increase in Veterinary Services of \$10,000, an increase in Telephone of \$500, an increase in Training/Conferences of \$1,000, an increase in Waste Disposal of \$338, an increase in Licenses of \$300, an increase in Uniforms of \$1,000, an increase in Gas/Oil of \$2,000, an increase in Tires/Tubes of \$500, an increase in Supplies of \$3,000, an increase in Veterinary Supplies of \$3,000, an increase in Small Equipment Under \$5,000 of \$2,500, a decrease in Special Programs of \$2,500, and a decrease in Community Outreach Program of \$2,500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$237,895	\$256,413	\$296,357	\$405,209	\$431,286
Benefits	82,607	96,489	93,750	150,394	149,052
Operating Expenditures	139,895	169,844	230,032	241,112	260,250
Total Expenditures	\$460,396	\$522,746	\$620,139	\$796,715	\$840,588

#### Performance Measures:

	FY22	FY23	FY24
Number of Animal Taken In	2,213	2,043	2,138
Number of Animals Adopted	561	451	496
Reclaims	257	211	233
Rescue Transfer	1,268	1,181	1,133

**FY2025 Annual Budget  
Governmental Funds - Public Safety  
Animal Care & Control - 374**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 184,944	\$ 211,798	\$ 235,804	\$ 328,255	\$ 346,213	
Part Time Salaries	45,354	39,939	54,734	71,954	75,073	
Overtime	7,597	4,676	5,818	5,000	10,000	
<b>Total Salaries</b>	<b>237,895</b>	<b>256,413</b>	<b>296,357</b>	<b>405,209</b>	<b>431,286</b>	<b>6%</b>
<b>Benefits</b>						
Group Insurance	48,283	62,571	57,264	104,169	103,730	
Retirement Contribution	12,618	11,118	10,380	9,950	7,161	
Social Security (FICA)	17,581	18,717	21,884	30,998	32,993	
Workers' Compensation	2,615	2,382	2,913	3,259	3,186	
Vision Insurance	329	325	275	455	455	
Dental Insurance	1,182	1,376	1,034	1,563	1,527	
<b>Total Benefits</b>	<b>82,607</b>	<b>96,489</b>	<b>93,750</b>	<b>150,394</b>	<b>149,052</b>	<b>-1%</b>
<b>Total Personal Services</b>	<b>320,501</b>	<b>352,902</b>	<b>390,107</b>	<b>555,603</b>	<b>580,338</b>	<b>4%</b>
<b>Operating Expenditures</b>						
Veterinary Services	93,417	63,423	61,121	85,000	95,000	
Telephone	2,404	2,720	2,576	2,000	2,500	
Advertising	-	132	540	500	500	
Travel Expense	582	1,338	1,226	2,000	2,000	
Vehicle Parts/Repair/Maint	2,611	4,877	9,196	5,000	5,000	
Postage	157	58	147	200	200	
Conference & Training	80	1,677	1,300	3,000	4,000	
Dues	-	225	-	600	600	
Non Vehicle Parts/Repair/Maint	1,025	225	7,615	12,500	12,500	
Contracted Services	1,720	2,850	1,610	7,000	7,000	
Waste Disposal	1,673	1,688	1,411	1,662	2,000	
Bank Fees	-	45	193	250	250	
Licenses	-	400	400	400	700	
Uniforms	2,718	2,839	2,184	3,000	4,000	
Utilities	12,887	11,108	10,191	10,000	10,000	
Gas/Oil	8,785	16,689	12,081	18,000	20,000	
Tires/Tubes	2,070	2,377	664	2,500	3,000	
Supplies	9,158	12,572	16,077	15,000	18,000	
Veterinary Supplies	-	41,787	41,115	45,000	48,000	
Small Equipment Under \$5,000	608	2,816	3,978	7,500	10,000	
Special Programs	-	-	-	10,000	7,500	
Community Outreach Program	-	-	-	10,000	7,500	
Capital Expenditures	-	-	56,407	-	-	
<b>Total Operating Expenditures</b>	<b>139,895</b>	<b>169,844</b>	<b>230,032</b>	<b>241,112</b>	<b>260,250</b>	<b>8%</b>
<b>Total Expenditures</b>	<b>\$ 460,396</b>	<b>\$ 522,746</b>	<b>\$ 620,139</b>	<b>\$ 796,715</b>	<b>\$ 840,588</b>	<b>6%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	6	6	6	8	8
Part Time	3	3	3	4	6

Governmental Funds

Public Safety - Animal Care & Control - 374

# 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:

FY2025 budget reflects an increase in Telephone of \$205, a decrease in Vehicle Parts/Repairs/Maintenance of \$200, a decrease in Dues of \$150, an increase in Contracted Services of \$9,000, and a decrease in Supplies of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$10,943	\$11,755	\$33,977	\$33,446	\$36,310
Benefits	2,962	2,982	4,489	3,033	3,466
Operating Expenditures	16,286	22,488	27,682	21,850	30,205
Total Expenditures	\$30,190	\$37,225	\$66,149	\$58,329	\$69,981

#### Performance Measures:

	FY22	FY23	FY24
Number of Cases	209	185	

**FY2025 Annual Budget  
Governmental Funds - Public Safety  
Coroner - 382**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 7,350	\$ 7,891	\$ 25,000	\$ 25,000	\$ 25,000	
Part Time Salaries	3,593	3,864	8,977	8,446	11,310	
<b>Total Salaries</b>	<b>10,943</b>	<b>11,755</b>	<b>33,977</b>	<b>33,446</b>	<b>36,310</b>	<b>9%</b>
<b>Benefits</b>						
Group Insurance	1,375	1,436	62	-	87	
Retirement Contribution	457	373	1,034	139	478	
Social Security (FICA)	837	899	2,493	2,558	2,778	
Workers' Compensation	293	274	901	336	123	
<b>Total Benefits</b>	<b>2,962</b>	<b>2,982</b>	<b>4,489</b>	<b>3,033</b>	<b>3,466</b>	<b>14%</b>
<b>Total Personal Services</b>	<b>13,905</b>	<b>14,737</b>	<b>38,467</b>	<b>36,479</b>	<b>39,776</b>	<b>9%</b>
<b>Operating Expenditures</b>						
Telephone	-	-	405	200	405	
Travel Expense	4,319	4,833	5,359	3,500	3,500	
Vehicle Parts/Repair/Maint	-	-	53	600	400	
Postage	76	97	2	200	200	
Conference & Training	1,117	720	720	1,800	1,800	
Dues	150	150	300	450	300	
Contracted Services	8,530	13,115	17,445	9,000	18,000	
Uniforms	-	-	477	600	600	
Gas/Oil	230	1,391	2,067	2,000	2,000	
Supplies	1,864	2,182	854	3,500	3,000	
<b>Total Operating Expenditures</b>	<b>16,286</b>	<b>22,488</b>	<b>27,682</b>	<b>21,850</b>	<b>30,205</b>	<b>38%</b>
<b>Total Expenditures</b>	<b>\$ 30,190</b>	<b>\$ 37,225</b>	<b>\$ 66,149</b>	<b>\$ 58,329</b>	<b>\$ 69,981</b>	<b>20%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	1	1	1	1	1
Part Time	1	1	1	1	1

Governmental Funds

Public Safety - Coroner - 382

### EMERGENCY SERVICES - FIRE DEPARTMENT

The Habersham County Fire Department is dedicated to the education, life-safety, and protection of all Habersham County residents and visitors.

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

**Goal #1:** Complete ISO evaluation to reduce the score for unincorporated areas of the county from 5 to 4.

**Goal #2:** Create the Fire Marshall/Inspector position and staff for FY26.

#### Budget Highlights:

Approved for six FT Firefighter/EMT Recruits. FY2025 budget reflects a decrease in Telephone of \$1,849, a decrease in Advertising of \$4,000, a decrease in Non-Vehicle Parts/Repair/Maintenance of \$400, an increase in Contracted Services of \$12,688, an increase in Internet of \$300, an increase in Waste Disposal of \$400, an increase in Drug Testing of \$500, a decrease in Background Checks of \$400, an increase in Certifications of \$1,700, an increase in Uniforms/Protective Clothing of \$2,659, a decrease in Utilities of \$3,095, a decrease in Tires/Tubes of \$1,000, an increase in Supplies of \$4,600, an increase in Meetings With Meals of \$700, an increase in Small Equipment Under \$5,000 of \$30,000, and a decrease in Special Events of \$5,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$1,395,595	\$1,548,247	\$1,658,331	\$2,244,317	\$2,638,988
Benefits	516,429	561,040	602,645	915,553	1,013,073
Operating Expenditures	320,761	347,078	437,165	470,280	508,083
Total Expenditures	\$2,232,785	\$2,456,364	\$2,698,142	\$3,630,150	\$4,160,144

#### Performance Measures:

	SERVE VALUE	FY22	FY23	FY24
Fire Incidents	Serving Citizens	255	268	263
Other Incidents	Serving Citizens	3,288	3,360	3724
Total Incidents	Serving Citizens	3,543	3,628	3,987
Average Response Time to Fire Inc.	Enhancing Community (min.)	11.04	11.48	8.93
Average Response Time to Other Inc.	Enhancing Community (min.)	11.28	11.44	9.10

**FY2025 Annual Budget  
Governmental Funds - Public Safety  
Fire Department - 384**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 1,206,532	\$ 1,243,015	\$ 1,298,449	\$ 1,964,464	\$ 2,281,888	
Part Time Salaries	67,648	74,638	76,869	77,100	77,100	
Overtime	121,415	230,594	272,534	202,753	280,000	
<b>Total Salaries</b>	<b>1,395,595</b>	<b>1,548,247</b>	<b>1,647,853</b>	<b>2,244,317</b>	<b>2,638,988</b>	<b>18%</b>
<b>Benefits</b>						
VFI Insurance	-	-	-	-	2,479	
Group Insurance	239,718	280,524	336,011	560,312	638,076	
Retirement Contribution	77,962	68,845	60,233	58,000	42,396	
Social Security (FICA)	100,132	113,317	119,944	171,690	197,553	
Per Call Part of Vol. Reponse	28,478	13,949	10,479	28,500	28,500	
Workers' Compensation	37,269	41,248	49,764	57,738	62,897	
Firefighter Cancer Insurance	11,630	12,109	15,673	12,200	12,200	
Firemans Fund	14,500	24,450	15,300	18,000	18,000	
Vision Insurance	1,466	1,435	1,407	2,015	2,502	
Dental Insurance	5,275	5,162	4,313	7,098	8,470	
<b>Total Benefits</b>	<b>516,429</b>	<b>561,040</b>	<b>613,124</b>	<b>915,553</b>	<b>1,013,073</b>	<b>11%</b>
<b>Total Personal Services</b>	<b>1,912,024</b>	<b>2,109,286</b>	<b>2,260,976</b>	<b>3,159,870</b>	<b>3,652,061</b>	<b>16%</b>
<b>Operating Expenditures</b>						
Telephone	6,646	6,713	7,245	8,779	6,930	
Advertising	-	-	-	4,000	-	
Travel Expense	(437)	2,800	996	3,500	3,500	
Vehicle Parts/Repair/Maint	84,289	83,318	118,001	125,000	125,000	
Postage	237	920	115	150	150	
Conference & Training	3,552	1,546	4,688	4,000	4,000	
Dues	710	105	803	500	500	
Non Vehicle Parts/Repair/Maint	16,703	16,515	10,837	16,000	15,600	
Contracted Services	45,788	27,801	55,589	54,009	66,697	
Internet	5,688	6,140	5,664	6,200	6,500	
Waste Disposal	3,034	2,619	2,270	2,394	2,794	
Drug Testing	-	-	-	-	500	
Background Check	426	474	87	919	519	
Certifications	-	-	-	-	1,700	
Uniforms	15,823	26,334	15,274	27,184	29,843	
HABSAR Materials	-	1,804	5,012	5,000	5,000	
Utilities	59,994	66,175	57,238	57,445	54,350	
Gas/Oil	40,001	68,403	77,089	80,500	80,500	
Tires/Tubes	10,326	11,140	16,499	15,000	14,000	
Supplies	16,773	16,420	28,844	24,400	29,000	
Meetings with Meals	-	-	-	300	1,000	
Small Equipment Under \$5,000	11,210	7,853	9,810	10,000	40,000	
Special Events Supplies	-	-	19,218	25,000	20,000	
Fire Dept Contributions Expense	-	-	1,890	-	-	
<b>Total Operating Expenditures</b>	<b>320,761</b>	<b>347,078</b>	<b>437,165</b>	<b>470,280</b>	<b>508,083</b>	<b>8%</b>
<b>Total Expenditures</b>	<b>\$ 2,232,785</b>	<b>\$ 2,456,364</b>	<b>\$ 2,698,142</b>	<b>\$ 3,630,150</b>	<b>\$ 4,160,144</b>	<b>15%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	28	28	28	37	43
Part Time	17	17	17	17	6

# PUBLIC SAFETY

## Department Budget Overview

### EMERGENCY MANAGEMENT AGENCY

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

**Goal #1:** Update Hazard Mitigation Plan through regular meetings with municipalities and county.

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

#### Budget Highlights:

FY2025 budget reflects an increase in Travel Expense of \$100, a decrease in Vehicle Parts/Repairs/Maintenance of \$600, an increase in Postage of \$10, a decrease in Non-Vehicle Parts/Repairs/Maintenance of \$100, an increase in Contracted Services of \$900, a decrease in Internet of \$700, an increase in Utilities of \$2,000, and an increase in Small Equipment Under \$5,000 of \$2,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$67,740	\$74,522	\$83,769	\$88,000	\$92,639
Benefits	56,082	44,358	38,758	33,472	35,877
Operating Expenditures	79,148	19,492	24,878	28,225	31,835
Total Expenditures	\$202,970	\$138,373	\$147,405	\$149,697	\$160,351

#### Performance Measures:

	SERVE VALUE	FY22	FY23	FY24
Total of Population	Enhancing Community	46,774	47,475	48,757

**FY2025 Annual Budget  
Governmental Funds - Public Safety  
Emergency Management Agency - 385**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 67,740	\$ 74,522	\$ 83,769	\$ 88,000	\$ 92,639	
<b>Total Salaries</b>	<b>67,740</b>	<b>74,522</b>	<b>83,769</b>	<b>88,000</b>	<b>92,639</b>	<b>5%</b>
<b>Benefits</b>						
Group Insurance	9,848	9,447	9,401	10,100	10,996	
Retirement Contribution	41,051	28,938	22,729	16,000	17,250	
Social Security (FICA)	4,892	5,675	6,375	6,732	7,087	
Workers' Compensation	-	-	-	356	261	
Vision Insurance	63	65	63	65	65	
Dental Insurance	227	233	192	219	218	
<b>Total Benefits</b>	<b>56,082</b>	<b>44,358</b>	<b>38,758</b>	<b>33,472</b>	<b>35,877</b>	<b>7%</b>
<b>Total Personal Services</b>	<b>123,822</b>	<b>118,881</b>	<b>122,527</b>	<b>121,472</b>	<b>128,516</b>	<b>6%</b>
<b>Operating Expenditures</b>						
Telephone	5,415	3,956	3,983	5,000	5,000	
Advertising	-	-	-	100	100	
Travel Expense	-	25	1,093	1,200	1,300	
Vehicle Parts/Repair Maint	98	380	37	750	150	
Postage	-	-	-	50	60	
Conference & Training	-	835	150	1,000	1,000	
Dues	50	50	-	75	75	
Non Vehicle Parts/Repair/Maint	-	835	-	500	400	
Contracted Services	-	-	6,746	5,100	6,000	
Internet	-	912	836	800	100	
Lease Payment	-	1,674	1,794	1,800	1,800	
Uniforms	-	-	125	150	150	
Utilities	8,801	9,473	8,523	9,000	11,000	
Gas/Oil	579	1,053	907	1,100	1,100	
Tires/Tubes	-	-	-	600	600	
Supplies	(30)	298	684	1,000	1,000	
Small Equipment Under \$5,000	9,666	-	-	-	2,000	
Capital Expenditures	54,569	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>79,148</b>	<b>19,492</b>	<b>24,878</b>	<b>28,225</b>	<b>31,835</b>	<b>13%</b>
<b>Total Expenditures</b>	<b>\$ 202,970</b>	<b>\$ 138,373</b>	<b>\$ 147,405</b>	<b>\$ 149,697</b>	<b>\$ 160,351</b>	<b>7%</b>

Governmental Funds

Public Safety - Emergency Management Agency - 385

# 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.

#### Budget Highlights:

FY2025 budget reflects an increase in Travel Expense of \$1,000, an increase in Vehicle Parts/Repairs/Maintenance of \$1,250, an increase in Training/Conferences of \$1,480, a decrease in Contracted Services of \$5,460, an increase in Background Checks of \$173, an increase in Printer/Copier Charges of \$1,308, an increase in Bank Fees of \$35, a decrease in Uniforms of \$200, a decrease in Gas/Oil of \$2,400, a decrease in Supplies of \$1,160, an increase in Meetings With Meals of \$400, and a decrease in Small Equipment Under \$5,000 of \$2,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$344,446	\$356,526	\$381,969	\$481,735	\$565,375
Benefits	127,377	151,208	154,677	201,940	206,888
Operating Expenditures	40,985	46,279	60,389	60,286	54,712
Total Expenditures	\$512,808	\$554,014	\$597,035	\$743,961	\$826,975

#### Performance Measures:

	SERVICE VALUE	FY22	FY23	FY24
Number of Plans Reviewed	Serve Citizens	51	27	66
Number of Code Enforcement Investigations	Serve Citizens	8	16	124
Permits Issued for Building Inspections	Serve Citizens	726	617	654
New Business Licenses	Serve Citizens	127	131	

**FY2025 Annual Budget  
Governmental Funds - Housing & Development  
Planning & Development - 794**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 344,446	\$ 356,526	\$ 380,710	\$ 481,735	\$ 565,375	
Overtime	-	-	1,259	-	-	
<b>Total Salaries</b>	<b>344,446</b>	<b>356,526</b>	<b>381,969</b>	<b>481,735</b>	<b>565,375</b>	<b>17%</b>
<b>Benefits</b>						
Group Insurance	71,200	97,795	95,028	131,179	141,551	
Retirement Contribution	22,950	19,906	21,798	21,500	10,272	
Social Security (FICA)	24,493	25,500	27,886	36,852	42,696	
Workers' Compensation	6,801	5,927	8,207	10,137	9,821	
Vision Insurance	423	453	433	520	585	
Dental Insurance	1,521	1,628	1,325	1,752	1,963	
<b>Total Benefits</b>	<b>127,386</b>	<b>151,208</b>	<b>154,677</b>	<b>201,940</b>	<b>206,888</b>	<b>2%</b>
<b>Total Personal Services</b>	<b>471,832</b>	<b>507,734</b>	<b>536,646</b>	<b>683,675</b>	<b>772,263</b>	<b>13%</b>
<b>Operating Expenditures</b>						
Telephone	2,266	2,211	3,274	2,880	2,880	
Advertising	970	970	970	970	970	
Travel Expense	1,815	2,027	3,607	4,000	5,000	
Vehicle Parts/Repair/Maint	2,029	1,250	5,041	1,250	2,500	
Postage	1,205	971	1,110	1,400	1,400	
Conference & Training	2,090	1,710	2,858	3,400	4,880	
Dues	643	399	1,450	980	980	
Contracted Services	9,473	13,890	14,905	14,090	8,630	
Internet	456	805	836	912	912	
Background Check	389	863	476	692	865	
Printer/Copier Charges	-	1,066	4,030	3,192	4,500	
Bank Fees	3,994	2,726	312	100	135	
Uniforms	60	120	1,124	800	600	
Gas/Oil	6,649	9,927	9,663	12,000	9,600	
Tires/Tubes	1,340	720	2,241	1,000	1,000	
Supplies	6,187	4,866	5,110	5,520	4,360	
Meetings with Meals	-	-	-	100	500	
Small Equipment Under \$5,000	1,420	1,760	3,383	7,000	5,000	
<b>Total Operating Expenditures</b>	<b>40,985</b>	<b>46,279</b>	<b>60,389</b>	<b>60,286</b>	<b>54,712</b>	<b>-9%</b>
<b>Total Expenditures</b>	<b>\$ 512,817</b>	<b>\$ 554,014</b>	<b>\$ 597,035</b>	<b>\$ 743,961</b>	<b>\$ 826,975</b>	<b>11%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	7	7	9	9	9

Governmental Funds

Housing & Development - Planning & Development - 794

# 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:

FY2025 budget reflects a decrease in Legal Services of \$1,000 and an increase in Training/Conference of \$300.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Operating Expenditures	3,856	5,161	4,263	11,450	10,750
Total Expenditures	\$3,856	\$5,161	\$4,263	\$11,450	\$10,750

**FY2025 Annual Budget  
Governmental Funds - Housing & Development  
Planning Commission - 796**

<b>Expenditures</b>	<b>Actual FY21</b>	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Original Budget FY24</b>	<b>Approved Budget FY25</b>	<b>% of Change</b>
<b>Operating Expenditures</b>						
Legal Services	\$ -	\$ -	\$ 400	\$ 4,000	\$ 3,000	
Advertising	329	200	220	400	400	
Travel	-	-	-	150	150	
Per Diem	2,700	2,700	2,450	6,300	6,300	
Training	827	2,261	1,193	500	800	
Supplies	-	-	-	100	100	
<b>Total Operating Expenditures</b>	<b>3,856</b>	<b>5,161</b>	<b>4,263</b>	<b>11,450</b>	<b>10,750</b>	<b>-6%</b>
<b>Total Expenditures</b>	<b>\$ 3,856</b>	<b>\$ 5,161</b>	<b>\$ 4,263</b>	<b>\$ 11,450</b>	<b>\$ 10,750</b>	<b>-6%</b>

**Governmental Funds**

**Housing & Development - Planning Commission - 796**

# 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.

#### Budget Highlights:

FY2025 budget reflects an increase in Contracted Services of \$1,948, an increase in Waste Disposal of \$350, an increase in Gas/Oil of \$500, a decrease in Tires/Tubes of \$500, and an increase in Supplies of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$22,514	\$23,849	\$52,230	\$42,900	\$ -
Benefits	5,076	5,164	1,031	7,312	4,000
Operating Expenditures	88,613	97,033	80,189	116,901	119,699
Total Expenditures	\$116,202	\$126,045	\$133,451	\$167,113	\$123,699

**FY2025 Annual Budget  
Governmental Funds - Housing & Development  
Extension Services - 750**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ -	\$ -	\$ -	\$ 42,900	\$ -	
Part Time Salaries	22,514	23,849	12,902	-	-	
<b>Total Salaries</b>	<b>22,514</b>	<b>23,849</b>	<b>12,902</b>	<b>42,900</b>	<b>-</b>	<b>-100%</b>
<b>Benefits</b>						
Social Security (FICA)	1,722	1,824	987	3,282	-	
County Participation	3,250	3,250	39,328	3,500	4,000	
Workers' Compensation	103	89	45	530	-	
<b>Total Benefits</b>	<b>5,076</b>	<b>5,164</b>	<b>40,359</b>	<b>7,312</b>	<b>4,000</b>	<b>-45%</b>
<b>Total Personal Services</b>	<b>27,590</b>	<b>29,013</b>	<b>53,262</b>	<b>50,212</b>	<b>4,000</b>	<b>-92%</b>
<b>Operating Expenditures</b>						
Telephone	786	734	739	800	800	
Travel Expense	6,050	7,804	7,727	9,000	9,000	
Vehicle Parts/Repairs/Maint	450	2,548	527	500	500	
Postage	300	270	-	200	200	
Dues	160	-	-	200	200	
Contracted Services	69,993	73,411	58,487	92,801	94,749	
Waste Disposal	426	366	576	400	750	
Printer/Copier Charges	-	-	71	-	-	
Utilities	9,164	9,374	9,625	10,000	10,000	
Gas/Oil	783	1,796	1,643	1,500	2,000	
Tires/Tubes	-	230	-	1,000	500	
Supplies	500	501	793	500	1,000	
<b>Total Operating Expenditures</b>	<b>88,613</b>	<b>97,033</b>	<b>80,189</b>	<b>116,901</b>	<b>119,699</b>	<b>2%</b>
<b>Total Expenditures</b>	<b>\$ 116,202</b>	<b>\$ 126,045</b>	<b>\$ 133,451</b>	<b>\$ 167,113</b>	<b>\$ 123,699</b>	<b>-26%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	-	-	-	1	-
Part Time	1	1	1	-	-

Governmental Funds

Housing & Development - Extension Services - 750

# CULTURE & RECREATION

## Department Budget Overview

### RECREATION DEPARTMENT

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

**Goal #1:** Increase customer satisfaction to 70%.

**Goal #2:** Streamline the process for purchasing athletic uniforms and have all uniforms to participants before the start of the season.

#### Budget Highlights:

FY2025 budget reflects a decrease in Telephone of \$600, an increase in Advertising of \$1,200, an increase in Travel Expense of \$1,000, a decrease in Vehicle Parts/Repairs/Maintenance of \$200, an increase in Training/Conferences of \$100, a decrease in Dues of \$10,305, a decrease in Non-Vehicle Parts/Repairs/Maintenance of \$38,000, an increase in Contracted Services of \$60,840, an increase in Internet of \$8,200, an increase in Waste Disposal of \$2,000, a decrease in Printer/Copier Charges of \$500, an increase in Team Entry Fees of \$10,000, a decrease in Bank Fees of \$750, an increase in Uniforms of \$800, an increase in Utilities of \$10,000, an increase in Gas/Oil of \$200, an increase in Tires/Tubes of \$400, an increase in Program Supplies of \$51,565, an increase in Supplies of \$9,800, a decrease in Concessions of \$5,000, an increase in Meetings With Meals of \$2,500, an increase in Small Equipment Under \$5,000 of \$8,050, an increase in Special Events of \$4,500, and a decrease in Special Programs of \$3,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$406,012	\$440,236	\$498,421	\$450,198	\$451,100
Benefits	94,180	120,622	114,78	118,179	94,881
Operating Expenditures	498,225	568,622	691,420	543,080	655,880
Total Expenditures	\$998,417	\$1,129,479	\$1,304,719	\$1,111,457	\$1,201,861

#### Performance Measures:

	FY22	FY23	FY24
Number of Memberships	-	498	1,016
Number of Athletic Participants	856	1,218	1,545

**FY2025 Annual Budget  
Governmental Funds - Culture & Recreation  
Recreation Department - 696**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 222,091	\$ 231,270	\$ 285,879	\$ 264,698	\$ 229,300	
Part Time Salaries	183,817	208,408	210,812	184,500	220,000	
Overtime	104	558	1,730	1,000	1,800	
<b>Total Salaries</b>	<b>406,012</b>	<b>440,236</b>	<b>498,421</b>	<b>450,198</b>	<b>451,100</b>	<b>0%</b>
<b>Benefits</b>						
Group Insurance	35,963	52,949	48,244	58,761	47,589	
Retirement Contribution	13,939	1,692	12,635	12,800	5,639	
Social Security (FICA)	30,801	33,288	38,665	34,402	34,509	
Workers' Compensation	12,034	31,209	14,217	10,796	6,295	
Vision Insurance	314	323	275	325	195	
Dental Insurance	1,129	1,160	843	1,095	654	
<b>Total Benefits</b>	<b>94,180</b>	<b>120,622</b>	<b>114,878</b>	<b>118,179</b>	<b>94,881</b>	<b>-20%</b>
<b>Total Personal Services</b>	<b>500,192</b>	<b>560,858</b>	<b>613,299</b>	<b>568,377</b>	<b>545,981</b>	<b>-4%</b>
<b>Operating Expenditures</b>						
Telephone	1,997	1,183	1,415	1,800	1,200	
Advertising	-	-	789	1,800	3,000	
Travel Expense	1,943	4,018	3,838	3,000	4,000	
Vehicle Parts/Repair/Maint	1,018	815	2,493	2,200	2,000	
Postage	-	6	-	75	75	
Conference & Training	641	320	768	3,000	3,100	
Dues	7,809	10,441	9,378	12,305	2,000	
Non Vehicle Parts/Repair/Maint	36,583	48,933	58,294	100,000	62,000	
Contracted Services	65,293	67,499	129,425	100,000	160,840	
Internet	-	912	1,785	1,800	10,000	
Rent	45,552	45,565	46,249	-	-	
Waste Disposal	3,937	3,965	3,367	4,000	6,000	
Printer/Copier Charges	-	297	72	500	-	
Gymnastics Entries	1,554	430	600	-	10,000	
Bank Fees	2,168	2,964	238	750	-	
Uniforms	-	-	1,632	2,200	3,000	
Utilities	230,712	263,248	247,940	200,000	210,000	
Gas/Oil	3,010	3,454	3,561	3,300	3,500	
Tires/Tubes	-	-	247	300	700	
Program Supplies	-	-	-	60,000	111,565	
Supplies	68,330	83,435	147,699	24,600	34,400	
Concessions	17,287	18,893	8,946	5,000	-	
Meetings with Meals	-	139	1,138	1,000	3,500	
Small Equipment Under \$5,000	1,753	2,323	10,214	9,950	18,000	
Special Events	362	-	2,682	2,500	7,000	
Capital Expenditures	-	-	8,590	-	-	
Special Programs	8,277	9,781	62	3,000	-	
<b>Total Operating Expenditures</b>	<b>498,225</b>	<b>568,622</b>	<b>691,420</b>	<b>543,080</b>	<b>655,880</b>	<b>21%</b>
<b>Total Expenditures</b>	<b>\$ 998,417</b>	<b>\$ 1,129,479</b>	<b>\$ 1,304,719</b>	<b>\$ 1,111,457</b>	<b>\$ 1,201,861</b>	<b>8%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	5	5	7	4	4
Part Time	41	41	41	32	32

# CULTURE & RECREATION

## Department Budget Overview

### GYMNASTICS DEPARTMENT

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

**Goal #1:** Focus on cost reduction and improve cost recovery rate.

**Goal #2:** Increase program offerings to include day-time options.

#### Budget Highlights:

FY2025 budget reflects an increase in Telephone of \$280, an increase in Travel Expense of \$2,500, an increase in Training/Conferences of \$1,100, an increase in Dues of \$1,545, a decrease in Non-Vehicle Parts/Repairs/Maintenance of \$500, an increase in Contracted Services of \$72, an increase in Internet of \$1,000, an increase in Rent of \$2,257, an increase in Waste Disposal of \$39, a decrease in Gymnastics Entries of \$3,550, an increase in Utilities of \$3,935, an increase in Supplies of \$3,550, an increase in Small Equipment Under \$5,000 of \$5,973, and an increase in Special Events of \$9,150.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	-	-	-	\$201,640	\$206,305
Benefits	-	-	-	46,770	49,293
Operating Expenditures	-	-	-	187,401	214,752
Total Expenditures	-	-	-	\$435,811	\$470,350

**FY2025 Annual Budget  
Governmental Funds - Culture & Recreation  
Recreation Department - 696**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ -	\$ -	\$ -	\$ 135,640	\$ 140,305	
Part Time Salaries	-	-	-	66,000	66,000	
<b>Total Salaries</b>	-	-	-	<b>201,640</b>	<b>206,305</b>	<b>2%</b>
<b>Benefits</b>						
Group Insurance	-	-	-	28,156	28,200	
Retirement Contribution	-	-	-	-	2,608	
Social Security (FICA)	-	-	-	15,502	15,782	
Workers' Compensation	-	-	-	2,544	2,137	
Vision Insurance	-	-	-	130	130	
Dental Insurance	-	-	-	438	436	
<b>Total Benefits</b>	-	-	-	<b>46,770</b>	<b>49,293</b>	<b>5%</b>
<b>Total Personal Services</b>	-	-	-	<b>248,410</b>	<b>255,598</b>	<b>3%</b>
<b>Operating Expenditures</b>						
Telephone	-	-	-	720	1,000	
Advertising	-	-	-	500	500	
Travel Expense	-	-	117	3,500	6,000	
Conference & Training	-	-	-	300	1,400	
Dues	-	-	-	3,455	5,000	
Non Vehicle Parts/Repair/Maint	-	-	-	1,500	1,000	
Contracted Services	-	-	-	5,000	5,072	
Internet	-	-	-	-	1,000	
Rent	-	-	-	46,943	49,200	
Waste Disposal	-	-	-	441	480	
Gymnastics Entries	-	-	-	36,050	32,500	
Uniforms	-	-	-	2,000	2,000	
Utilities	-	-	-	20,565	24,500	
Program Supplies	-	-	-	45,000	45,000	
Supplies	-	-	-	7,550	11,100	
Concessions	-	-	-	4,000	4,000	
Small Equipment Under \$5,000	-	-	-	9,027	15,000	
Special Events	-	-	-	850	10,000	
<b>Total Operating Expenditures</b>	-	-	117	<b>187,401</b>	<b>214,752</b>	<b>15%</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117</b>	<b>\$ 435,811</b>	<b>\$ 470,350</b>	<b>8%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	-	-	-	3	3
Part Time	-	-	-	8	8

Governmental Funds

Culture & Recreation - Gymnastics Department - 697

# INDEPENDENT AGENCIES

## Department Budget Overview

### INDEPENDENT AGENCIES

Habersham County supports the following Independent Agencies:

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

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

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Operating Expenditures	1,095,028	1,156,303	1,165,699	1,067,429	1,028,660
Total Expenditures	\$1,095,028	\$1,156,303	\$1,165,699	\$1,067,429	\$1,028,660

**FY2025 Annual Budget  
Governmental Funds  
Independent Agencies**

Expenditures	Actual FY21	Acutal FY22	Acutal FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Operating Expenditures</b>						
Board Of Education	\$ 439,429	\$ 471,550	\$ 459,567	\$ 475,000	\$ 475,000	
Mental Health	30,000	30,000	30,000	30,000	-	
Soque River Watershed Assoc	5,000	5,000	5,000	5,000	10,000	
Legacy Link	11,450	12,450	12,450	14,050	16,000	
County Health Department	198,788	198,913	198,788	65,000	35,000	
Family & Children Services	59,851	80,730	70,935	92,550	83,700	
Boys and Girls Club	-	30,000	30,000	30,000	30,000	
HUB of Habersham	-	-	20,000	-	-	
Habersham Food for Kids	-	-	6,300	6,300	6,300	
Library System	342,850	320,000	325,000	341,869	365,000	
Forestry Commission	7,660	7,660	7,660	7,660	7,660	
<b>Total Operating Expenditures</b>	<b>1,095,028</b>	<b>1,156,303</b>	<b>1,165,699</b>	<b>1,067,429</b>	<b>1,028,660</b>	<b>-4%</b>
<b>Total Expenditures</b>	<b>\$ 1,095,028</b>	<b>\$ 1,156,303</b>	<b>\$ 1,165,699</b>	<b>\$ 1,067,429</b>	<b>\$ 1,028,660</b>	<b>-4%</b>

Governmental Funds

Independent Agencies



HABERSHAM COUNTY

GEORGIA | Est. 1818

## Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific source.

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### JAIL FUND

This Special Revenue Fund is used to account for fines and fees received and is restricted for use towards maintenance of the County Jail.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$110,622	\$101,538	\$116,107	\$100,000	\$165,000
Expenditures	-	-	112,000	30,000	95,000
Other Sources and (Uses)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$40,622	\$31,538	\$(65,630)	\$ -	\$ -

### 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 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$50,647	\$55,605	\$59,525	\$45,000	\$45,000
Expenditures	48,020	41,787	94,610	45,000	45,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$2,627	\$13,818	\$(35,085)	\$ -	\$ -

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Jail Fund</b>						
<b>Revenues</b>						
Fines, Fees & Forfeitures	\$ 110,622	\$ 101,538	\$ 116,107	\$ 100,000	\$ 165,000	
<b>Total Revenues</b>	<b>110,622</b>	<b>101,538</b>	<b>116,107</b>	<b>100,000</b>	<b>165,000</b>	<b>65%</b>
<b>Expenditures</b>						
Capital Expenditures	-	-	112,000	30,000	95,000	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>112,000</b>	<b>30,000</b>	<b>95,000</b>	<b>217%</b>
<b>Other Sources and (Uses)</b>						
Appropriated Fund Balance						
Transfers Out	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	
<b>Total Other Sources and (Uses)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>0%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 40,622</b>	<b>\$ 31,538</b>	<b>\$ (65,893)</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>Inmate Welfare</b>						
<b>Revenues</b>						
Fines, Fees & Forfeitures	\$ 50,647	\$ 55,605	\$ 59,525	\$ 45,000	\$ 45,000	
<b>Total Revenues</b>	<b>50,647</b>	<b>55,605</b>	<b>59,525</b>	<b>45,000</b>	<b>45,000</b>	<b>0%</b>
<b>Expenditures</b>						
Bank Fees	-	-	8	-	-	
Supplies	48,020	20,287	47,707	35,000	35,000	
Small Equipment under \$5,000	-	-	-	10,000	10,000	
Capital Expenditures	-	21,500	46,895	-	-	
<b>Total Expenditures</b>	<b>48,020</b>	<b>41,787</b>	<b>94,602</b>	<b>45,000</b>	<b>45,000</b>	<b>0%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 2,627</b>	<b>\$ 13,818</b>	<b>\$ (35,077)</b>	<b>\$ -</b>	<b>\$ -</b>	

Special Revenue Funds

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

# 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 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$30,414	\$28,374	\$29,556	\$24,698	\$24,698
Expenditures	29,611	28,041	47,697	24,698	24,698
Other Sources and (Uses)	-	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$803	\$333	\$(18,140)	\$ -	\$ -

### 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 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$153,519	\$253,887	\$247,316	\$268,000	\$288,000
Expenditures	61,353	101,159	99,360	108,000	115,200
Other Sources and (Uses)	(97,109)	(151,738)	149,040	(160,000)	(172,800)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$(4,942)	\$990	\$(1,084)	\$ -	\$ -

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Law Library</b>						
<b>Revenues</b>						
Fines, Fee & Forfeitures	\$ 30,307	\$ 28,297	\$ 29,484	\$ 24,623	\$ 24,623	
Interest	108	77	72	75	75	
<b>Total Revenues</b>	<b>30,414</b>	<b>28,374</b>	<b>29,556</b>	<b>24,698</b>	<b>24,698</b>	<b>0%</b>
<b>Expenditures</b>						
Personal Services	3,900	3,600	3,600	3,600	3,600	
Contracted Services	5,773	10,797	9,939	9,998	9,998	
Supplies	13,587	13,544	13,542	11,000	11,000	
Capital Expenditures	6,252	-	20,515	-	-	
Surety Bonds	100	100	100	100	100	
<b>Total Expenditures</b>	<b>29,611</b>	<b>28,041</b>	<b>47,697</b>	<b>24,698</b>	<b>24,698</b>	<b>0%</b>
<b>Other Sources and (Uses)</b>						
Reserve For Fund Balance	-	-	-	-	-	
<b>Total Other Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 803</b>	<b>\$ 333</b>	<b>\$ (18,140)</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>Hotel/Motel Tax</b>						
<b>Revenues</b>						
Taxes	\$ 153,519	\$ 253,887	\$ 247,316	\$ 268,000	\$ 288,000	
<b>Total Revenues</b>	<b>153,519</b>	<b>253,887</b>	<b>247,316</b>	<b>268,000</b>	<b>288,000</b>	<b>7%</b>
<b>Expenditures</b>						
Payment to Other Agencies	61,353	101,159	99,360	108,000	115,200	
<b>Total Expenditures</b>	<b>61,353</b>	<b>101,159</b>	<b>99,360</b>	<b>108,000</b>	<b>115,200</b>	<b>7%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) to General Fund	(97,109)	(151,738)	(149,040)	(160,000)	(172,800)	
<b>Total Other Sources and (Uses)</b>	<b>(97,109)</b>	<b>(151,738)</b>	<b>(149,040)</b>	<b>(160,000)</b>	<b>(172,800)</b>	<b>8%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ (4,942)</b>	<b>\$ 990</b>	<b>\$ (1,084)</b>	<b>\$ -</b>	<b>\$ -</b>	

Special Revenue Funds

Special Revenues - Law Library - 205  
& Hotel/Motel Tax - 275

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### INDIGENT DEFENSE

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

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$ -	\$13,049	\$454	\$400	\$ -
Expenditures	-	-	-	400	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$ -	\$13,049	\$454	\$ -	\$ -

### JUVENILE OFFENDERS

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

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$ -	\$39,504	\$10,870	\$6,500	\$6,500
Expenditures	-	2,950	5,500	6,500	6,500
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$ -	\$36,554	\$5,370	\$ -	\$ -

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Indigent Defense</b>						
<b>Revenues</b>						
Fines, Fees & Forfeitures	\$ -	\$ 166	\$ 454	\$ 400	\$ -	
<b>Total Revenues</b>	-	166	454	400	-	-100%
<b>Expenditures</b>						
Indigent Defense	-	-	-	400	-	
<b>Total Expenditures</b>	-	-	-	400	-	-100%
<b>Other Sources and (Uses)</b>						
Transfer In (Out) to General Fund	-	12,884	-	-	-	
<b>Total Other Sources and (Uses)</b>	-	12,884	-	-	-	#DIV/0!
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	\$ -	\$ 13,049	\$ 454	\$ -	\$ -	

<b>Juvenile Offenders</b>						
<b>Revenues</b>						
Fines, Fees & Forfeitures	\$ -	\$ 9,179	\$ 10,870	\$ 6,500	\$ 6,500	
<b>Total Revenues</b>	-	9,179	10,870	6,500	6,500	0%
<b>Expenditures</b>						
Juvenile Services Supervision	-	2,950	5,500	6,500	6,500	
<b>Total Expenditures</b>	-	2,950	5,500	6,500	6,500	0%
<b>Other Sources and (Uses)</b>						
Transfer In (Out) to General Fund	-	30,325	-	-	-	
<b>Total Other Sources and (Uses)</b>	-	30,325	-	-	-	#DIV/0!
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	\$ -	\$ 36,554	\$ 5,370	\$ -	\$ -	

Special Revenue Funds

Special Revenues - Indigent Defense - 201  
& Juvenile Offenders - 204

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### OPIOID SETTLEMENT

This Special Revenue Fund is used to account for funds received from the National Opioid Settlements and is restricted for use towards the prevention, treatment, and recovery of addiction.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$ -	\$ -	\$142,501	\$ -	\$ -
Expenditures	-	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	\$142,501	\$ -	\$ -

### SARP GRANT

This Special Revenue Fund is used to account for funds received and expenditures related to the Southeast Aquatic Resources Partnership.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$ -	\$ -	\$ -	\$ -	\$50,000
Expenditures	-	-	-	-	50,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Opioid Settlement</b>						
<b>Revenues</b>						
Opioid Settlement	\$ -	\$ -	\$ 142,501	\$ -	\$ -	
<b>Total Revenues</b>	-	-	<b>142,501</b>	-	-	#DIV/0!
<b>Expenditures</b>						
<b>Total Expenditures</b>	-	-	-	-	-	#DIV/0!
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,501</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>SARP Grant</b>						
<b>Revenues</b>						
Grants	\$ -	\$ -	\$ 0	\$ -	\$ 50,000	
<b>Total Revenues</b>	-	-	<b>0</b>	-	<b>50,000</b>	#DIV/0!
<b>Expenditures</b>						
Contracted Services	-	-	-	-	50,000	
<b>Total Expenditures</b>	-	-	-	-	<b>50,000</b>	#DIV/0!
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	

Special Revenue Funds

Special Revenues - Opioid Settlement - 206  
& SARP Grant - 226

# 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.

## ACCOUNTABILITY COURTS

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$805,079	\$1,010,618	\$1,163,063	\$1,124,015	\$1,204,398
Expenditures	827,729	968,814	1,192,936	1,106,172	1,204,398
Other Sources and (Uses)	-	-	-	(17,843)	-
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	\$(22,650)	\$41,804	\$(29,873)	\$ -	\$ -

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

Special Revenue Funds

Special Revenue - Accountability Courts- 290

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Accountability Courts</b>						
<b>Revenues</b>						
Intergovernmental	\$ 603,228	\$ 814,192	\$ 914,150	\$ 927,700	\$ 1,018,398	
Fines, Fees & Forfeitures	186,476	180,949	193,232	196,315	186,000	
Other	5,376	1,513	1,095	-	-	
<b>Total Revenues</b>	<b>795,079</b>	<b>996,654</b>	<b>1,108,477</b>	<b>1,124,015</b>	<b>1,204,398</b>	<b>7%</b>
<b>Expenditures</b>						
Personal Services	284,540	378,975	427,693	453,999	536,666	
Contracted Services	298,561	342,855	401,773	407,740	430,488	
Operating Services	234,628	236,984	308,884	244,433	237,244	
<b>Total Expenditures</b>	<b>817,729</b>	<b>958,814</b>	<b>1,138,350</b>	<b>1,106,172</b>	<b>1,204,398</b>	<b>9%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) to General Fund	-	3,963	-	(17,843)	-	
Appropriated Fund Balance						
<b>Total Other Sources and (Uses)</b>	<b>-</b>	<b>3,963</b>	<b>-</b>	<b>(17,843)</b>	<b>-</b>	<b>-100%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ (22,650)</b>	<b>\$ 41,803</b>	<b>\$ (29,873)</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. These programs are 90% grant funded with a 10% matching component.

#### Budget Highlights:

FY2025 budget a decrease in Telephone of \$1,372, an increase in Travel Expense of \$9,169, an increase in Training/Conferences of \$4,470, a decrease in Non-Vehicle Parts/Repairs/Maintenance of \$2,000, an increase in Contracted Services of \$6,170, an increase in Waste Disposal of \$885, a decrease in Drug Testing of \$39,870, an increase in Miscellaneous of \$55,928, an increase in Utilities of \$645, an increase in Supplies of \$350, an increase in Special Events of \$1,500, and a decrease in Charges From Other Counties of \$54,994.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$130,013	\$186,855	\$231,152	\$228,175	\$277,886
Benefits	47,846	57,017	62,063	64,560	76,959
Operating Expenditures	366,869	456,932	551,848	493,832	474,713
Total Expenditures	\$544,727	\$700,893	\$845,062	\$786,567	\$829,558

#### Performance Measures:

	FY22	FY23	FY24
# of participants	82	80	69
# of graduates	23	27	24

**FY2025 Annual Budget**  
**Special Revenue Funds - Accountability Courts - 290**  
**Felony Drug Court - 218**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 128,659	\$ 167,565	\$ 189,738	\$ 207,984	\$ 250,136	
Part Time Salaries	1,324	18,753	31,344	18,691	-	
Salary Supplements	-	-	9,000	-	27,750	
Overtime	29	536	1,071	1,500	-	
<b>Total Salaries</b>	<b>130,013</b>	<b>186,855</b>	<b>231,152</b>	<b>228,175</b>	<b>277,886</b>	<b>22%</b>
<b>Benefits</b>						
Group Insurance	29,148	33,020	35,101	39,017	46,577	
Retirement Contribution	8,049	8,682	7,902	7,750	9,296	
Social Security (FICA)	9,286	13,942	17,370	16,099	19,135	
Workers' Compensation	598	681	928	842	818	
Vision Insurance	166	170	188	195	260	
Dental Insurance	599	611	575	657	873	
<b>Total Benefits</b>	<b>47,846</b>	<b>57,107</b>	<b>62,063</b>	<b>64,560</b>	<b>76,959</b>	<b>19%</b>
<b>Total Personal Services</b>	<b>177,858</b>	<b>243,961</b>	<b>293,214</b>	<b>292,735</b>	<b>354,845</b>	<b>21%</b>
<b>Operating Expenditures</b>						
Telephone	-	749	1,328	1,372	-	
Travel Expense	-	6,319	15,678	5,831	15,000	
Postage	23	34	13	60	60	
Conference & Training	(1,335)	5,079	2,685	-	4,470	
Non-Vehicle Parts/Repair/Maint	-	48	-	2,000	-	
Contracted Services	212,497	280,551	329,186	333,830	340,000	
Rent	8,400	8,400	8,400	8,400	8,400	
Waste Disposal	429	466	539	615	1,500	
Drug Testing	67,555	76,666	107,855	54,275	14,405	
Miscellaneous	2,017	21,136	33,944	20,000	75,928	
Utilities	5,270	6,859	7,131	6,855	7,500	
Supplies	12,575	5,468	8,299	3,600	3,950	
Small Equipment Under \$5,000	-	52	4,786	-	-	
Special Events	933	3,415	3,028	2,000	3,500	
Charges From Other Counties	58,505	41,689	28,977	54,994	-	
Transfer to General Fund	-	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>366,869</b>	<b>456,932</b>	<b>551,848</b>	<b>493,832</b>	<b>474,713</b>	<b>-4%</b>
<b>Total Expenditures</b>	<b>\$ 544,727</b>	<b>\$ 700,893</b>	<b>\$ 845,062</b>	<b>\$ 786,567</b>	<b>\$ 829,558</b>	<b>5%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	3	4	4	4	5
Part Time	-	1	1	1	-

Special Revenue Funds

Special Revenue - Felony Drug Court - 218

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### MENTAL HEALTH COURT

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

**Budget Highlights:**

FY2025 budget reflects an increase in Travel Expense of \$932, an increase in Contracted Services of \$3,390, an increase in Drug Testing of \$11,690, and an increase in Supplies of \$2,400.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$34,625	\$52,322	\$50,062	\$64,956	\$71,979
Benefits	7,759	16,220	11,564	16,330	18,383
Operating Expenditures	85,231	62,453	75,078	80,620	99,032
Total Expenditures	\$127,615	\$130,995	\$136,704	\$161,906	\$189,394

**Performance Measures:**

	FY22	FY23	FY24
# of participants	30	27	27
# of graduates	7	7	5

**FY2025 Annual Budget**  
**Special Revenue Funds - Accountability Courts - 290**  
**Mental Health Treatment Court - 225**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 29,419	\$ 43,223	\$ 33,473	\$ 46,010	\$ 51,667	
Part Time Salaries	4,672	8,458	16,004	\$ 18,916	\$ 20,312	
Overtime	534	641	585	30	-	
<b>Total Salaries</b>	<b>34,625</b>	<b>52,322</b>	<b>50,062</b>	<b>64,956</b>	<b>71,979</b>	<b>11%</b>
<b>Benefits</b>						
Group Insurance	2,463	9,568	5,568	10,297	10,451	
Retirement Contribution	2,468	2,218	1,964	2,000	1,974	
Social Security (FICA)	2,621	3,979	3,811	3,563	5,506	
Workers' Compensation	126	156	69	186	169	
Vision Insurance	18	65	38	65	65	
Dental Insurance	63	234	115	219	218	
<b>Total Benefits</b>	<b>7,759</b>	<b>16,220</b>	<b>11,564</b>	<b>16,330</b>	<b>18,383</b>	<b>13%</b>
<b>Total Personal Services</b>	<b>42,384</b>	<b>68,542</b>	<b>61,626</b>	<b>81,286</b>	<b>90,362</b>	<b>11%</b>
<b>Operating Expenditures</b>						
Travel Expense	-	1,097	3,425	6,610	7,542	
Contracted Services	83,464	60,705	71,387	71,610	75,000	
Drug Testing	1,500	-	-	2,400	14,090	
Miscellaneous	268	(25)	-	-	-	
Supplies	-	676	267	-	2,400	
<b>Total Operating Expenditures</b>	<b>85,231</b>	<b>62,453</b>	<b>75,078</b>	<b>80,620</b>	<b>99,032</b>	<b>23%</b>
<b>Total Expenditures</b>	<b>\$ 127,615</b>	<b>\$ 130,995</b>	<b>\$ 136,704</b>	<b>\$ 161,906</b>	<b>\$ 189,394</b>	<b>17%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	-	1	1	1	1
Part Time	1	0.5	0.5	1	1

Special Revenue Funds

Special Revenue - Mental Health Treatment Court - 225

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### FAMILY DEPENDENCY TREATMENT COURT

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

**Budget Highlights:**

FY2025 budget reflects an increase in Travel Expense of \$2,938, an increase in Contracted Services of \$140, and an increase in Drug Testing of \$13,188.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$34,625	\$52,322	\$50,062	\$64,956	\$71,979
Benefits	7,759	16,220	11,564	16,330	18,383
Operating Expenditures	85,231	62,453	75,078	80,620	99,032
Total Expenditures	\$127,615	\$130,995	\$136,704	\$161,906	\$189,394

**Performance Measures:**

	FY22	FY23	FY24
# of participants	18	19	19
# of graduates	6	8	6

**FY2025 Annual Budget**  
**Special Revenue Funds - Accountability Courts - 290**  
**Family Dependency Treatment Court - 252**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 40,348	\$ 41,917	\$ 43,811	\$ 46,010	\$ 52,220	
Part Time Salaries	9,097	8,262	13,187	17,963	20,918	
Overtime	-	-	106	-	-	
<b>Total Salaries</b>	<b>49,445</b>	<b>50,179</b>	<b>57,105</b>	<b>63,973</b>	<b>73,138</b>	<b>14%</b>
<b>Benefits</b>						
Group Insurance	8,173	9,939	9,271	10,281	10,293	
Retirement Contribution	2,426	2,097	1,691	1,691	1,974	
Social Security (FICA)	3,705	3,747	4,288	3,563	5,595	
Workers' Compensation	259	211	244	186	176	
Vision Insurance	63	65	62	65	65	
Dental Insurance	228	234	192	219	218	
<b>Total Benefits</b>	<b>14,854</b>	<b>16,293</b>	<b>15,748</b>	<b>16,005</b>	<b>18,321</b>	<b>14%</b>
<b>Total Personal Services</b>	<b>64,298</b>	<b>66,472</b>	<b>72,853</b>	<b>79,978</b>	<b>91,459</b>	<b>14%</b>
<b>Operating Expenditures</b>						
Travel Expense	-	1,400	4,624	6,161	9,099	
Contracted Services	78,360	55,205	72,673	67,860	68,000	
Drug Testing	2,600	1,600	1,200	2,300	15,488	
Miscellaneous	129	1,070	-	-	-	
Supplies	-	1,180	898	1,400	1,400	
Small Equipment Under \$5,000	-	-	4,336	-	-	
<b>Total Operating Expenditures</b>	<b>81,089</b>	<b>60,454</b>	<b>83,731</b>	<b>77,721</b>	<b>93,987</b>	<b>21%</b>
<b>Total Expenditures</b>	<b>\$ 145,387</b>	<b>\$ 126,926</b>	<b>\$ 156,584</b>	<b>\$ 157,699</b>	<b>\$ 185,446</b>	<b>18%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	1	1	1	1	1
Part Time	1	0.5	0.5	1	1

Special Revenue Funds

Special Revenue - Family Dependency Treatment Court - 252

# 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:** Gather client feedback and react accordingly to review and identify areas of improvement in our service and programs.

**Goal #2:** Raise awareness and knowledge around nutritional, mental, and behavioral health concerns.

#### Budget Highlights:

FY2025 budget reflects a decrease in Telephone of \$400, a decrease in Travel Expense of \$500, an increase in Vehicle Parts/Repair/Maintenance of \$1,500, an increase in Training/Conferences of \$300, an increase in Non-Vehicle Parts/Repairs/Maintenance of \$1,500, an increase in Contracted Services of \$19,600, a decrease in Internet of \$150, a decrease in Background Checks of \$1,500, a decrease in Gas/Oil of \$4,996, a decrease in Tires/Tubes of \$200, a decrease in Meetings With Meals of \$200, an increase in Small Equipment Under \$5,000 of \$7,000, and a decrease in Special Events of \$400.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Total Revenues	\$292,709	\$336,553	\$466,276	\$425,330	\$454,562
Expenditures	471,612	508,737	709,503	823,330	852,562
Other Sources and (Uses)	121,257	143,908	256,812	398,000	398,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$(57,646)	\$(28,276)	\$13,585	\$ -	\$ -

#### Performance Measures:

	SERVICE VALUE	FY22	FY23	FY24
Meals on Wheels (Meals)	Serving Citizens	44,112	42,265	42,300
Volunteers Delivering MOW	Serving Citizens	50	73	71
Congregate Meals Served	Serving Citizens	7,212	9,646	9,700
Client Engagement/Units of Activities & Programs	Serving Citizens	450	549	550
Wellness Units of Activities	Serving Citizens	763	851	851

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

Special Revenue Funds

Special Revenue - Senior Center - 262

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Senior Center</b>						
<b>Revenues</b>						
Federal/State Grants	\$ 215,108	\$ 249,274	\$ 348,957	\$ 314,030	\$ 361,059	
Client Contributions	13,866	13,841	16,283	15,000	16,303	
Other	63,735	73,438	101,036	96,300	77,200	
<b>Total Revenues</b>	<b>292,709</b>	<b>336,553</b>	<b>466,276</b>	<b>425,330</b>	<b>454,562</b>	<b>7%</b>
<b>Expenditures</b>						
Personal Services	332,868	360,462	466,614	539,024	501,702	
Contracted Services	66,531	77,257	92,288	170,400	190,000	
Operating Services	72,214	71,018	150,601	113,906	160,860	
<b>Total Expenditures</b>	<b>471,612</b>	<b>508,737</b>	<b>709,503</b>	<b>823,330</b>	<b>852,562</b>	<b>4%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) to General Fund	121,257	140,411	256,812	398,000	398,000	
Transfer In (Out) to Other Funds	-	3,497	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
<b>Total Other Sources and (Uses)</b>	<b>121,257</b>	<b>143,908</b>	<b>256,812</b>	<b>398,000</b>	<b>398,000</b>	<b>0%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ (57,646)</b>	<b>\$ (28,276)</b>	<b>\$ 13,585</b>	<b>\$ -</b>	<b>\$ -</b>	

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**FY2025 Annual Budget  
Special Revenue Funds - Senior Center - 262  
Budgeted Expenditures**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 192,754	\$ 221,710	\$ 285,277	\$ 324,973	\$ 342,257	
Part Time Salaries	50,949	36,546	31,021	37,991	16,224	
Overtime	-	-	-	-	-	
<b>Total Salaries</b>	<b>243,704</b>	<b>258,256</b>	<b>316,297</b>	<b>362,964</b>	<b>358,481</b>	<b>-1%</b>
<b>Benefits</b>						
Group Insurance	55,354	68,179	108,655	130,844	93,990	
Retirement Contribution	12,774	11,208	13,739	13,175	15,357	
Social Security (FICA)	17,159	18,234	21,797	24,978	27,424	
Workers' Compensation	2,540	3,225	4,581	5,075	4,751	
Vision Insurance	242	245	380	455	390	
Dental Insurance	1,096	1,115	1,164	1,533	1,309	
<b>Total Benefits</b>	<b>89,164</b>	<b>102,206</b>	<b>150,316</b>	<b>176,060</b>	<b>143,221</b>	<b>-19%</b>
<b>Total Personal Services</b>	<b>332,868</b>	<b>360,462</b>	<b>466,614</b>	<b>539,024</b>	<b>501,702</b>	<b>-7%</b>
<b>Operating Expenditures</b>						
Telephone	1,450	1,444	1,060	1,600	1,200	
Advertising	-	-	332	300	300	
Travel Expense	-	-	125	3,000	2,500	
Vehicle Parts/Repairs/Maint	2,757	7,347	6,647	4,500	6,000	
Postage	223	196	262	260	260	
Training & Conferences	294	280	81	500	800	
Dues	45	466	177	700	700	
Non Vehicle Parts/Repair/Maint	181	2,370	3,683	3,000	4,500	
Contracted Services	66,531	77,257	92,288	170,400	190,000	
Internet	659	719	719	950	800	
Waste Disposal	734	751	685	800	800	
Background Check	-	-	-	1,500	-	
Utilities	23,023	24,476	22,260	27,000	27,000	
Gas/Oil	9,401	16,911	17,123	24,996	20,000	
Tires/Tubes	1,627	1,853	2,865	2,700	2,500	
Supplies	7,483	6,634	9,027	8,600	8,600	
Meetings with Meals	-	-	-	400	200	
Small Equipment under \$5,000	5,186	6,671	3,578	8,000	15,000	
Capital Expenditures	-	900	24,008	25,100	24,700	
Special Events	-	-	22,968	-	-	
Vehicles	19,150	-	35,000	-	45,000	
<b>Total Operating Expenditures</b>	<b>138,744</b>	<b>148,276</b>	<b>242,889</b>	<b>284,306</b>	<b>350,860</b>	<b>23%</b>
<b>Total Expenditures</b>	<b>\$ 471,612</b>	<b>\$ 508,737</b>	<b>\$ 709,503</b>	<b>\$ 823,330</b>	<b>\$ 852,562</b>	<b>4%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	5	5	8	8	8
Part Time	2	2	3	1	1

Special Revenue Funds

Special Revenue - Senior Center - 262

# 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:** Continue to focus on standards, customer service, and response times. Improve staffing by hiring for open positions and completing all training.

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

#### Budget Highlights:

FY2025 budget reflects an increase in Telephone of \$5,000, a decrease in Contracted Services of \$20,000, an increase in Rent Tower Property of \$27,000, an increase in Waste Disposal of \$50, an increase in Bank Fees of \$60, a decrease in Uniforms of \$500, an increase in Utilities of \$6,000, an increase in Gas/Oil of \$1,200, an increase in Tires/Tubes of \$500, an increase in Radio Maintenance of \$82,000, and an increase in Small Equipment Under \$5,000 of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$876,809	\$884,934	\$898,186	\$997,476	\$1,307,800
Expenditures	1,394,443	1,612,077	2,077,727	1,856,147	2,477,760
Other Sources and (Uses)	513,209	639,395	959,348	858,671	1,169,960
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$(4,425)	\$(87,749)	\$(220,193)	\$ -	\$ -

#### Performance Measures:

	SERVE VALUE	FY22	FY23	FY24
Calls for Service	Serving Citizens	409,639	442,554	
Total Dispatched Calls (Responses Generated)	Serving Citizens	240,556	250,526	
Priority 1 Emergency Calls	Serving Citizens	240,556	240,556	
Call Answer Time: 0-15 Seconds	Enhancing Community	98.34%	97.62%	

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

Special Revenue Funds

Special Revenue - E-911 - 215

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>E-911</b>						
<b>Revenues</b>						
Charges for Services	\$ 830,662	\$ 837,342	\$ 851,135	\$ 945,000	\$ 980,000	
Reimbursement from Municipalities	40,519	40,319	41,317	46,000	46,000	
Other	5,628	7,273	5,733	6,476	281,800	
<b>Total Revenues</b>	<b>876,809</b>	<b>884,934</b>	<b>898,186</b>	<b>997,476</b>	<b>1,307,800</b>	<b>31%</b>
<b>Expenditures</b>						
Personal Services	1,023,240	1,217,113	1,407,380	1,441,434	1,605,550	
Contracted Services	231,268	197,464	174,373	220,000	200,000	
Supplies	92,863	150,428	448,902	175,100	672,210	
Debt Service	47,072	47,072	47,072	19,613	-	
<b>Total Expenditures</b>	<b>1,394,443</b>	<b>1,612,077</b>	<b>2,077,727</b>	<b>1,856,147</b>	<b>2,477,760</b>	<b>33%</b>
<b>Other Sources and (Uses)</b>						
Transfers In (Out) to General Fund	513,209	563,145	746,641	437,241	746,402	
Transfers In (Out) to Other Funds	-	76,250	-	-	-	
Debt Proceeds	-	-	212,707	-	-	
Appropriated Fund Balance	-	-	-	421,430	423,558	
<b>Total Other Sources and (Uses)</b>	<b>513,209</b>	<b>639,395</b>	<b>959,348</b>	<b>858,671</b>	<b>1,169,960</b>	<b>36%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ (4,425)</b>	<b>\$ (87,749)</b>	<b>\$ (220,192)</b>	<b>\$ -</b>	<b>\$ -</b>	

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**FY2025 Annual Budget  
Special Revenue Funds - E-911 - 215  
Budgeted Expenditures**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 594,072	\$ 713,664	\$ 880,125	\$ 1,033,375	\$ 1,067,373	
Part Time Salaries	121,863	105,021	95,487	-	100,000	
Overtime	66,994	120,314	122,078	50,000	60,000	
<b>Total Salaries</b>	<b>782,929</b>	<b>938,999</b>	<b>1,097,690</b>	<b>1,083,375</b>	<b>1,227,373</b>	<b>13%</b>
<b>Benefits</b>						
Group Insurance	130,022	156,705	182,959	230,056	227,179	
Retirement Contribution	46,171	44,416	35,636	35,000	48,211	
Social Security (FICA)	56,486	69,507	81,521	82,878	93,894	
Workers' Compensation	3,719	3,660	5,592	4,413	3,797	
Vision Insurance	855	832	980	1,332	1,170	
Dental Insurance	3,059	2,994	3,003	4,380	3,926	
<b>Total Benefits</b>	<b>240,311</b>	<b>278,114</b>	<b>309,690</b>	<b>358,059</b>	<b>378,177</b>	<b>6%</b>
<b>Total Personal Services</b>	<b>1,023,240</b>	<b>1,217,113</b>	<b>1,407,380</b>	<b>1,441,434</b>	<b>1,605,550</b>	<b>11%</b>
<b>Operating Expenditures</b>						
Telephone	9,806	52,796	55,411	50,000	55,000	
Advertising	353	-	-	300	300	
Travel Expense	2,609	5,320	4,001	9,500	9,500	
Vehicle Parts/Repairs/Maint	351	1,868	571	1,200	1,200	
Postage	165	232	382	250	250	
Conference & Training	9,131	3,267	4,524	7,500	7,500	
Dues	1,035	1,035	1,089	1,500	1,500	
Non Vehicle Parts/ Repairs/Maint	1,000	449	766	7,500	7,500	
Contracted Services	231,268	197,464	174,373	220,000	200,000	
Internet	2,321	6,930	6,456	7,000	7,000	
Rent Tower Property	40,875	42,970	52,870	58,000	85,000	
Waste Disposal	909	967	751	900	950	
Taxes Paid Tower Property	60	87	88	150	150	
Printer/Copier Charges	-	-	184	-	-	
Bank Fees	-	-	4	-	60	
Uniforms	2,014	275	1,344	2,000	1,500	
Utilities	14,644	17,731	18,370	14,000	20,000	
Gas/Oil	927	2,099	3,608	1,800	3,000	
Tires/Tubes	-	-	-	-	500	
Supplies	4,650	6,223	10,486	7,000	7,000	
Radio Maintenance	-	-	-	-	82,000	
Small Equipment Under \$5,000	2,012	8,181	4,151	6,500	7,000	
Capital Expenditures	-	-	240,567	-	375,300	
Vehicles	-	-	28,988	-	-	
Lease Payments - Right To Use	-	-	14,290	-	-	
<b>Total Operating Expenditures</b>	<b>324,131</b>	<b>347,892</b>	<b>623,275</b>	<b>395,100</b>	<b>872,210</b>	<b>121%</b>
<b>Debt Service</b>						
Capital Lease	47,072	47,072	47,072	19,613	-	
<b>Total Debt Service</b>	<b>47,072</b>	<b>47,072</b>	<b>47,072</b>	<b>19,613</b>	<b>-</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>\$ 1,394,443</b>	<b>\$ 1,612,077</b>	<b>\$ 2,077,727</b>	<b>\$ 1,856,147</b>	<b>\$ 2,477,760</b>	<b>33%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	22	23	23	23	23
Part Time	14	14	14	14	7

# 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:** Invest in continuing education for three employees to obtain their Paramedicine License.

**Goal #2:** Create and EMS Quartermaster position for FY26 to monitor purchasing and use of medical supplies.

#### Budget Highlights:

Approved for a FT EMT and a FT Paramedic. FY2025 budget reflects an increase in Telephone of \$610, an increase in Vehicle Parts/Repairs/Maintenance of \$24,600, a decrease in Training/Conferences of \$5,000, a decrease in Dues of \$275, an increase in Non-Vehicle Parts/Repair/Maintenance of \$50, an increase in Contracted Services of \$6,828, a decrease in Internet of \$683, an increase in Drug Testing of \$500, an increase in Certifications of \$178, a decrease in Bank Fees of \$1,500, a decrease in Uniforms/Protective Clothing of \$4,106, a decrease in Utilities of \$3,084, a decrease in Gas/Oil of \$19,367, an increase in Supplies of \$5,331, an increase in Meetings With Meals of \$500, an increase in Small Equipment Under \$5,000 of \$4,000, an increase in Special Events of \$2,000, and an increase in Paramedicine Program of \$500.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$3,661,563	\$3,116,517	\$4,034,629	\$4,485,489	\$5,122,045
Expenditures	4,194,424	3,920,501	4,241,892	4,485,489	5,122,045
Other Sources and (Uses)	529,012	809,881	202,695	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$(3,848)	\$5,897	\$(4,568)	\$ -	\$ -

#### Performance Measures:

	SERVICE VALUE	FY22	FY23	FY24
EMS Incidents	Serving Citizens	9,507	10,101	9,504
Transported	Serving Citizens	4,796	5,138	4,889
Average Out of Chute	Enhancing Community (min)	1.9	1.91	1.86
Average Response Time	Enhancing Community (min)	14.84	14.87	9.04

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

Special Revenue Funds

Special Revenue - Emergency Medical Services - 209

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Emergency Medical Services</b>						
<b>Revenues</b>						
Net Ambulance Charges	\$ 2,115,961	\$ 2,124,280	\$ 2,694,955	\$ 2,500,000	\$ 2,625,000	
Intergovernmental / Grants	701,312	56,591	116,454	7,000	-	
Taxes	838,681	917,858	1,212,261	1,975,989	2,497,045	
Other	5,610	17,787	10,959	2,500	-	
<b>Total Revenues</b>	<b>3,661,563</b>	<b>3,116,517</b>	<b>4,034,629</b>	<b>4,485,489</b>	<b>5,122,045</b>	<b>14%</b>
<b>Expenditures</b>						
Personel Services	2,676,638	3,199,685	3,344,929	3,640,014	3,910,488	
Contracted Services	333,798	390,879	529,344	467,923	769,731	
Supplies	232,255	329,937	367,619	377,552	441,826	
Capital Outlay	951,733	-	-	-	-	
<b>Total Expenditures</b>	<b>4,194,424</b>	<b>3,920,501</b>	<b>4,241,892</b>	<b>4,485,489</b>	<b>5,122,045</b>	<b>14%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) to General Fund	529,012	688,422	202,695	-	-	
Transfer In (Out) to Other Funds	-	121,459	-	-	-	
Fund Balance Forward						
<b>Total Other Sources and (Uses)</b>	<b>529,012</b>	<b>809,881</b>	<b>202,695</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ (3,848)</b>	<b>\$ 5,897</b>	<b>\$ (4,568)</b>	<b>\$ -</b>	<b>\$ -</b>	

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**FY2025 Annual Budget**  
**Special Revenue Funds - Emergency Medical Services - 209**  
**Budgeted Expenditures**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 1,772,124	\$ 2,018,230	\$ 2,033,538	\$ 2,297,576	\$ 2,460,497	
Part Time Salaries	59,723	123,116	137,161	120,000	120,000	
Overtime	148,935	280,823	374,237	334,804	340,000	
<b>Total Salaries</b>	<b>1,980,783</b>	<b>2,422,168</b>	<b>2,544,936</b>	<b>2,752,380</b>	<b>2,920,497</b>	<b>6%</b>
<b>Benefits</b>						
Group Insurance	351,761	420,081	424,600	490,422	567,917	
Retirement Contribution	124,586	105,899	99,610	91,000	114,180	
Social Security (FICA)	144,572	178,793	188,599	210,557	223,421	
Workers' Compensation	66,104	63,901	79,450	86,065	73,399	
Vision Insurance	1,871	1,872	1,942	2,144	2,535	
Dental Insurance	6,961	6,970	5,792	7,446	8,539	
<b>Total Benefits</b>	<b>695,855</b>	<b>777,516</b>	<b>799,993</b>	<b>887,634</b>	<b>989,991</b>	<b>12%</b>
<b>Total Personal Services</b>	<b>2,676,638</b>	<b>3,199,685</b>	<b>3,344,929</b>	<b>3,640,014</b>	<b>3,910,488</b>	<b>7%</b>
<b>Operating Expenditures</b>						
Telephone	13,695	4,997	4,137	4,470	5,080	
Advertising	190	-	-	-	-	
Travel Expense	5,677	5,633	259	4,000	4,000	
Vehicle Parts/Repairs/Maint	76,053	83,101	65,280	75,400	100,000	
Postage	119	73	72	125	125	
Training/Conferences	8,605	32,796	14,710	25,000	20,000	
Dues	140	154	25	1,600	1,325	
Non Vehicle Parts/ Repair/Maint	12,784	11,927	75,723	19,850	19,900	
Contracted Services	187,042	224,389	337,805	301,964	308,792	
Internet	3,525	10,754	10,108	11,683	11,000	
Waste Disposal	541	453	429	441	441	
Drug Testing	-	-	(370)	-	500	
Certifications	18,428	16,602	21,166	23,390	23,568	
Bank Fees	274	766	4,887	5,000	3,500	
Uniforms	20,109	21,190	43,788	35,720	31,614	
EMS Medical Supplies	77,348	98,428	100,363	106,712	106,712	
Utilities	8,476	9,096	16,518	14,084	11,000	
Gas/Oil	81,350	132,471	143,496	147,367	128,000	
Tires/Tubes	10,723	13,669	15,076	15,000	15,000	
Supplies	9,279	10,454	13,253	14,669	20,000	
Meetings with Meals	-	200	576	500	1,000	
Small Equipment Under \$5,000	2,559	21,757	7,048	11,000	15,000	
Pharmaceuticals	13,574	21,907	19,554	25,000	25,000	
Special Events	-	-	-	-	2,000	
Paramedicine Program	-	-	3,059	2,500	3,000	
Capital Expenditures	8,562	-	-	-	80,000	
Vehicles	7,000	-	-	-	275,000	
COVID19 Capital	951,733	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>1,517,786</b>	<b>720,816</b>	<b>896,963</b>	<b>845,475</b>	<b>1,211,557</b>	<b>43%</b>
<b>Total Expenditures</b>	<b>\$ 4,194,424</b>	<b>\$ 3,920,501</b>	<b>\$ 4,241,892</b>	<b>\$ 4,485,489</b>	<b>\$ 5,122,045</b>	<b>14%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	39	40	41	41	43
Part Time	17	18	18	18	11

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

## FITNESS CENTER

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

**Goals #1:** Increase memberships by 5%.

**Goals #2:** Increase group fitness offerings.

FY2025 budget reflects an increase in Telephone of \$300, an increase in Advertising of \$750, a decrease in Training/Conferences of \$300, an increase in Dues of \$44, a decrease in Non-Vehicle Parts/Repairs/Maintenance of \$100, an increase in Supplies of \$1,080, a decrease in Custodial Supplies of \$2,500, an increase in Small Equipment Under \$5,000 of \$700, and an increase in Special Events of \$30.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$ -	\$ -	\$15,070	\$68,180	\$74,640
Expenditures	-	-	15,905	68,180	74,640
Other Sources and (Uses)	-	-	836	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -

### Performance Measures:

	FY22	FY23	FY24
Number of Memberships	-	498	1,016
Number of Written Partnership Agreements	-	7	8

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

Special Revenue Funds

Special Revenue - Fitness Center - 276

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Fitness Center</b>						
<b>Revenues</b>						
Charges for Services	\$ -	\$ -	\$ 15,070	\$ 68,180	\$ 74,640	
<b>Total Revenues</b>	-	-	<b>15,070</b>	<b>68,180</b>	<b>74,640</b>	<b>9%</b>
<b>Expenditures</b>						
Personal Services	-	-	15,455	53,334	59,790	
Contracted Services	-	-	450	10,000	10,000	
Supplies	-	-	-	4,846	4,850	
<b>Total Expenditures</b>	-	-	<b>15,905</b>	<b>68,180</b>	<b>74,640</b>	<b>9%</b>
<b>Other Sources and (Uses)</b>						
Transfers In (Out) to General Fund	-	-	836	-	-	
Appropriated Fund Balance	-	-	-	-	-	
<b>Total Other Sources and (Uses)</b>	-	-	<b>836</b>	-	-	<b>#DIV/0!</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	

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**FY2025 Annual Budget  
Special Revenue Funds - Fitness Center - 276  
Budgeted Expenditures**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ -	\$ -	\$ 15,332	\$ 43,260	\$ 43,697	
<b>Total Salaries</b>	-	-	<b>15,332</b>	<b>43,260</b>	<b>43,697</b>	<b>1%</b>
<b>Benefits</b>						
Group Insurance	-	-	-	9,739	10,284	
Retirement Contribution	-	-	-	-	750	
Social Security (FICA)	-	-	124	33	3,343	
Workers' Compensation	-	-	-	18	1,433	
Vision Insurance	-	-	-	65	65	
Dental Insurance	-	-	-	219	218	
<b>Total Benefits</b>	-	-	<b>124</b>	<b>10,074</b>	<b>16,093</b>	<b>60%</b>
<b>Total Personal Services</b>	-	-	<b>15,455</b>	<b>53,334</b>	<b>59,790</b>	<b>12%</b>
<b>Operating Expenditures</b>						
Telephone	-	-	-	-	300	
Advertising	-	-	-	-	750	
Conference & Training	-	-	-	300	-	
Dues	-	-	-	156	200	
Non Vehicle Parts/ Repairs/Maint	-	-	-	1,000	900	
Contracted Services	-	-	450	10,000	10,000	
Supplies	-	-	-	420	1,500	
Custodial Supplies	-	-	-	2,500	-	
Small Equipment Under \$5,000	-	-	-	200	900	
Special Events	-	-	-	270	300	
<b>Total Operating Expenditures</b>	-	-	<b>450</b>	<b>14,846</b>	<b>14,850</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,905</b>	<b>\$ 68,180</b>	<b>\$ 74,640</b>	<b>9%</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	-	-	-	1	1
Part Time	-	-	-	-	-

Special Revenue Funds

Special Revenue - Fitness Center - 276

# SPECIAL REVENUE FUNDS

## Department Budget Overview

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

### ARPA

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

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$ -	\$4,469,455	\$5,023,033	\$ -	\$2,000,000
Expenditures	-	72,597	667,373	199,409	2,000,000
Other Sources and (Uses)	-	(4,396,858)	(4,355,661)	199,409	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

Special Revenue Funds

Special Revenue - ARPA - 230

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>ARPA</b>						
<b>Revenues</b>						
Intergovernmental / Grants	\$ -	\$ 4,469,455	\$ 5,023,033	\$ -	\$ 2,000,000	
<b>Total Revenues</b>	-	<b>4,469,455</b>	<b>5,023,033</b>	-	<b>2,000,000</b>	<b>#DIV/0!</b>
<b>Expenditures</b>						
Personal Services	-	-	110,018	154,909	-	
Contracted Services	-	-	78,964	40,500	-	
Operating Services	-	-	2,421	4,000	-	
Broadband Grant Agency Allocation	-	-	-	-	2,000,000	
<b>Total Expenditures</b>	-	-	<b>191,404</b>	<b>199,409</b>	<b>2,000,000</b>	<b>903%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) to General Fund	-	(3,872,876)	(4,355,661)	-	-	
Transfer In (Out) to Other Funds	-	(523,982)	-	-	-	
Appropriated Fund Balance	-	-	-	199,409	-	
<b>Total Other Sources and (Uses)</b>	-	<b>(4,396,858)</b>	<b>(4,355,661)</b>	<b>199,409</b>	-	<b>-100%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ -</b>	<b>\$ 72,597</b>	<b>\$ 475,969</b>	<b>\$ -</b>	<b>\$ -</b>	

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**FY2025 Annual Budget  
Special Revenue Funds  
Budgeted Expenditures**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Countywide</b>						
Salaries	\$ -	\$ -	\$ 379	\$ -	\$ -	
Small Equipment Under \$5,000	-	5,359	1,489	-	-	
Broadband Grant Agency Allocation		-	-	-	2,000,000	
<b>Total Countywide</b>	-	5,359	1,868	-	2,000,000	#DIV/0!
<b>Finance</b>						
Salaries	-	-	55,108	61,317	-	
Benefits	-	-	13,572	17,205	-	
Travel Expense	-	-	-	2,000	-	
Training/Conferences	-	-	989	-	-	
Contracted Services	-	-	111	500	-	
<b>Total Finance</b>	-	-	69,780	81,022	-	-100%
<b>Superior Court</b>						
Salaries	-	19,938	24,462	50,000	-	
Benefits	-	7,067	16,877	26,387	-	
Travel Expense	-	1,006	932	2,000	-	
Small Equipment Under \$5,000	-	-	437,994	-	-	
<b>Total Superior Court</b>	-	28,012	480,264	78,387	-	-100%
<b>District Attorney</b>						
Salaries	-	-	34,006	-	-	
Benefits	-	-	2,601	-	-	
Contracted Services	-	18,791	78,854	40,000	-	
Supplies	-	20,436	-	-	-	
<b>Total District Attorney</b>	-	39,226	78,854	40,000	-	-100%
<b>Total ARPA</b>	\$ -	\$ 72,597	\$ 630,765	\$ 199,409	\$ 2,000,000	903%

Special Revenue Funds

Special Revenue - ARPA - 230

# 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 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$367	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-	-
Other Sources and (Uses)	(347)	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	\$20	\$ -	\$ -	\$ -	\$ -

**FY2025 Annual Budget  
Special Revenue Funds  
Statement of Revenues, Expenditures, and Other Sources and Uses Summary**

Special Revenue Funds

Special Revenue - Confiscated Assets - 225

	Actual FY21	Acutal FY22	Acutal FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Other Revenue	\$ 367	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>						
Bank Fees	20	-	-	-	-	
<b>Total Expenditures</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Other Sources and (Uses)</b>						
Transfers Out General Fund	(347)	-	-	-	-	
Transfers In General Fund	-	-	-	-	-	
<b>Total Other Sources and (Uses)</b>	<b>(347)</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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



HABERSHAM COUNTY

GEORGIA | Est. 1818

## Capital Improvements Fund

A fund to account for financial resources set aside for the acquisition or construction of major capital facilities.

# CAPITAL IMPROVEMENTS FUND

## Budget Overview

The Habersham County Capital Improvements Fund is used to account for general purpose long-term projects financed from various revenue sources.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$15	\$5,371	\$175,815	\$ -	\$ -
Expenditures	1,116,668	458,276	1,115,457	1,656,860	1,697,951
Other Sources and (Uses)	454,979	907,674	1,467,995	1,656,860	1,697,951
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	\$(661,673)	\$454,769	\$528,353	\$ -	\$ -

**FY2025 Annual Budget  
Capital Improvements Fund  
Statement of Revenues, Expenditures and Other Sources and Uses Summary**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Interest	\$ 15	\$ -	\$ -	\$ -	\$ -	-
Other	-	5,371	175,815	-	-	-
<b>Total Revenues</b>	<b>15</b>	<b>5,371</b>	<b>175,815</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>						
Capital Outlay	1,116,668	458,276	1,067,457	1,656,860	1,697,951	
<b>Total Expenditures</b>	<b>1,116,668</b>	<b>458,276</b>	<b>1,067,457</b>	<b>1,656,860</b>	<b>1,697,951</b>	<b>2%</b>
<b>Other Sources and (Uses)</b>						
Transfers In - General Fund	454,979	907,674	1,467,995	1,656,860	1,697,951	
Proceeds from Contracts Payable						
<b>Total Other Sources and (Uses)</b>	<b>454,979</b>	<b>907,674</b>	<b>1,467,995</b>	<b>1,656,860</b>	<b>1,697,951</b>	<b>2%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ (661,673)</b>	<b>\$ 454,769</b>	<b>\$ 576,353</b>	<b>\$ -</b>	<b>\$ -</b>	

Governmental Funds

Capital Improvements Fund

**FY2025 Annual Budget  
Capital Improvements Fund  
Budgeted Expenditures**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>County Manager</b>						
Vehicles	\$ -	\$ 58,990	\$ -	\$ -	\$ -	
<b>Total County Manager</b>	-	58,990	-	-	-	0%
<b>Human Resources</b>						
Capital Expenditure	-	-	-	95,206	-	
<b>Total Human Resources</b>	-	-	-	95,206	-	100%
<b>Tax Commissioner</b>						
Capital Expenditure	-	-	10,542	-	-	
<b>Total Tax Commissioner</b>	-	-	10,542	-	-	#DIV/0!
<b>Tax Assessor</b>						
Capital Expenditure	18,764	18,764	18,764	91,940	68,290	
<b>Total Tax Assessor</b>	18,764	18,764	18,764	91,940	68,290	-26%
<b>Facilities Management</b>						
Capital Expenditure	82,400	64,523	38,800	392,775	246,000	
<b>Total Facilities Management</b>	82,400	64,523	38,800	392,775	246,000	-37%
<b>Elections</b>						
Building Renovation	-	-	73,706	-	-	
<b>Total Elections</b>	-	-	73,706	-	-	#DIV/0!
<b>Information Technology</b>						
Contracted Services	-	-	48,000	-	-	
Equipment under \$5,000	17,968	2,710	88,665	-	-	
Capital Expenditure	47,399	84,468	187,530	610,470	595,000	
<b>Total Information Techonology</b>	65,368	87,178	276,194	610,470	595,000	-3%
<b>District Attorney</b>						
Vehicles	-	24,400	-	-	-	
<b>Total District Attorney</b>	-	24,400	-	-	-	0%
<b>Sheriff</b>						
Equipment under \$5,000	-	29,374	52,699	-	-	
Capital Expenditure	73,444	15,531	-	174,235	73,673	
Vehicles	124,864	-	-	-	-	
<b>Total Sheriff</b>	198,308	44,905	52,699	174,235	73,673	-58%
<b>Jail</b>						
Equipment under \$5,000	5,760	-	-	-	-	
<b>Total Jail</b>	5,760	-	-	-	-	0%
<b>Coroner</b>						
Vehicles	-	-	-	9,246	45,000	
<b>Total Coroner</b>	-	-	-	9,246	45,000	100%

**FY2025 Annual Budget  
Capital Improvements Fund - continued  
Budgeted Expenditures**

Governmental Funds

Capital Improvements Fund

Expenditures	Actual FY19	Actual FY20	Actual FY21	Original Budget FY22	Approved Budget FY23	% of Change
<b>Fire</b>						
Equipment under \$5,000	-	26,365	-	-	-	
Capital Expenditure	-	14,350	44,000	-	60,000	
<b>Total E-911</b>	-	40,715	44,000	-	60,000	<b>0%</b>
<b>E-911</b>						
Equipment under \$5,000	4,716	-	-	-	-	
Capital Expenditure	-	-	-	-	-	
<b>Total E-911</b>	4,716	-	-	-	-	<b>0%</b>
<b>Road Department</b>						
Vehicles	-	-	1,845	-	-	
<b>Total Road Department</b>	-	-	1,845	-	-	<b>100%</b>
<b>Airport</b>						
Vehicles	-	33,800	-	-	-	
<b>Total Airport</b>	-	33,800	-	-	-	<b>0%</b>
<b>Senior Center</b>						
Capital Expenditure	-	13,635	32,800	-	-	
Vehicles	-	-	-	-	45,000	
<b>Total Senior Center</b>	-	13,635	32,800	-	45,000	<b>0%</b>
<b>Building Department</b>						
Vehicles	25,393	-	-	40,000	-	
<b>Total Building Department</b>	25,393	-	-	40,000	-	<b>100%</b>
<b>Library Department</b>						
Capital Expenditure	-	-	80,141	-	-	
<b>Total Library Department</b>	-	-	80,141	-	-	<b>100%</b>
<b>Recreation Department</b>						
Equipment under \$5,000	12,936	-	17,870	-	-	
Capital Expenditures	-	377	349,108	242,988	494,000	
Equipment/Machinery	649,782	-	-	-	-	
Debt Service	53,241	70,988	70,988	-	70,988	
<b>Total Recreation Department</b>	715,958	71,365	437,966	242,988	564,988	<b>133%</b>
<b>Total Capital Improvements</b>	<b>\$ 1,116,668</b>	<b>\$ 458,276</b>	<b>\$ 1,067,457</b>	<b>\$ 1,656,860</b>	<b>\$ 1,697,951</b>	<b>2%</b>

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## Five Year Capital Improvements Plan

Fiscal Years 2025 – 2029

# Habersham County, GA

## Five-Year Capital Improvements Plan for Fiscal Years 2025-2029

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

Department/Category	Financial Summary									
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29			
122 Finance & 123 HR	\$ 795,206	\$ 95,206	\$ -	\$ 300,000	\$ 400,000	\$ -	\$ -			
126 Tax Assessor	397,626	56,177	68,290	68,290	68,290	68,290	68,290			
145 Elections	310,000	260,000	-	50,000	-	-	-			
155 Facilities Management	3,335,827	967,475	246,000	1,254,600	378,200	179,552	310,000			
160 Information Technology	2,254,470	688,470	595,000	533,000	105,000	210,000	123,000			
266 District Attorney	25,000		-	25,000	-	-	-			
340 Sheriff & 341 Jail	1,812,063	58,390	493,673	420,000	420,000	420,000	-			
374 Animal Care and Control	4,668,629	1,250,000	1,613,629	1,745,000	-	60,000	-			
382 Coroner	54,246	9,246	45,000	-	-	-	-			
384 Fire Department	5,925,196	800,000	483,739	1,675,239	2,038,739	463,739	463,739			
385 EMA & 390 E-911	5,180,937	-	3,592,737	1,200,000	154,400	74,400	159,400			
395 Emergency Medical Services	1,865,000	-	355,000	240,000	515,000	240,000	515,000			
460 Fleet	265,000		-	265,000	-	-	-			
475 Road Department - Public Roads	18,411,099	300,000	4,525,000	5,442,000	2,863,980	2,603,999	2,676,119			
475 Road Depart - Vehicles & Equip	2,021,000		-	660,000	595,000	491,000	-			
585 Senior Center	45,000		-	45,000	-	-	-			
696 Recreation	4,726,939	264,000	564,988	2,048,988	1,686,988	90,988	70,988			
697 Gymnastics	94,000		-	69,000	18,000	7,000	-			
698 Fitness Center	39,200		-	12,600	8,500	8,500	9,600			
750 Extension Services	50,000		-	50,000	-	-	-			
794 Planning & Development	-		-	-	-	-	-			
754 Transit	51,600		-	10,800	10,800	15,000	15,000			
480 Landfill	1,918,822		481,565	619,907	497,029	320,322	-			
492 Airport	10,671,787		4,717,496	388,333	3,945,293	798,666	821,999			
TOTAL	\$ 64,918,647	\$ 4,748,964	\$ 18,487,116	\$ 17,012,756	\$ 13,601,219	\$ 5,835,456	\$ 5,233,135			

SPLOST VII	Grant	CIP	Other Fund	Pr Yr Fund Bal
\$ -	\$ -	\$ -	\$ -	\$ 95,206
-	-	68,290	-	56,177
				260,000
-	235,300	246,000	-	732,175
-	-	595,000	-	688,470
-	-	-	-	-
420,000	-	73,673	-	58,390
2,863,629	-	-	-	-
		45,000		9,246
1,223,739	-	60,000	-	-
3,217,437	2,454,535	-	375,300	-
-	-	-	355,000	-
-	-	-	-	-
4,009,700	815,300	-	-	-
660,000	-	-	-	-
-	-	45,000	-	-
-	-	564,988	-	264,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
158,222	-	-	323,343	-
-	4,304,204	-	413,292	-
\$ 12,552,727	\$ 7,809,339	\$ 1,697,950	\$ 1,466,935	\$ 2,163,664

# Finance & Human Resources

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

Department/Category	Financial Summary								Proposed Current Year Financing	
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29		CIP	Prior Year Fund Bal
		Rollover								
New Finance & HR Software	\$ 795,206	\$ 95,206	\$ -	\$ 300,000	\$ 400,000	\$ -			\$ -	\$ 95,206
<b>TOTAL</b>	\$ 795,206	\$ 95,206	\$ -	\$ 300,000	\$ 400,000	\$ -	\$ -		\$ -	\$ 95,206

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

Project	New or Additional Impact on Operational Budgets (estimated)							
	FY24	FY25	FY26	FY27	FY28	FY29		
	Rollover							
Potential Licensing & Maintenance Costs		\$ -	\$ -	\$ -	\$ -	\$ -		
		-	-	-	-	-		
		-	-	-	-	-		
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

# Tax Assessor

**Project Management:** Chief Tax Appraiser

**Service Type:**

**Funding Source:** Fund 350 - Capital Improvements Fund

[illegible]

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
No Operating Cost Changes		\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Elections

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

Department/Category	Financial Summary							
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	
		Rollover						
Elections Office Remodel	\$ 260,000	\$ 260,000	\$ -	\$ -	\$ -	\$ -		
Box Truck / Cargo Van	50,000			50,000				
TOTAL	\$ 310,000	\$ 260,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	

Proposed Current Year Financing	
CIP	Prior YR Fund Bal
\$ -	\$ 260,000
\$ -	-
\$ -	-
\$ -	\$ 260,000

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
Elections Office Remodel			\$ -	\$ -		
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Facilities Management

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

Department/Category	Financial Summary										Proposed Current Year Financing		
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	CIP	Grant	Prior Year Fund Bal			
Replace Roof Aquatic Center Flat (4)	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 180,000			
Seal Coat, Crack Seal, Aquatic Center Parking Lots/Restripe	\$ 72,575	72,575						-		72,575			
Repaint interior DHS Building DFACS	\$ 15,200	15,200						-		15,200			
Generator for Administration Bldg	\$ 265,300	265,300						-	235,300	30,000			
Replace Flooring Library - Carpet Tile	\$ 61,000	61,000						-		61,000			
Ford F-150 4x4 Extended Cab Truck	\$ 325,000	25,000	40,000	45,000	45,000	50,000	120,000	40,000		25,000			
Replace Flooring Senior Center	\$ 38,000	38,000						-		38,000			
Replace Locker Room HVAC Aquatic Ctr	\$ 21,000	21,000						-		21,000			
Replace Roof Agriculture Building	\$ 36,000		36,000					36,000					
Replace Roof, Soffit & Gutters-AVITA	\$ 96,000	96,000						-		96,000			
Replace Roof Animal Control Office	\$ 12,500			12,500				-					
Upgrade to LED lighting Library	\$ 48,400	24,200			24,200	57,000		-		24,200			
Install Drop Ceiling in Aquatic Center	\$ 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 of Aquatic Center	\$ 144,000			144,000				-					
30X40 Metal Building for Facilities Shop	\$ 35,000				35,000			-					
Repaint Interior of Courthouse	\$ 75,000				75,000			-					
Replace Building Controls Courthouse	\$ 120,000		120,000					120,000					
Replace Building Controls Aquatic Center	\$ 50,000							50,000					
Repaint Interior of Admin Building	\$ 85,000							-					
Replace Fence Fairgrounds	\$ 144,000				144,000			-					
Replace Flooring Avita	\$ 94,500			94,500				-					
Install Metal Panels on Dewey Trench Pavillion	\$ 11,000	11,000						-		11,000			
Remodel Rodeo Building	\$ 56,000	56,000						-		56,000			
Replace Rodeo Arena Fence	\$ 75,000			75,000				-					
Remodel Cabin Fairgrounds	\$ 25,000	25,000						-		25,000			
New Metal Roof Pole Barn Fairgrounds	\$ 7,000	7,000						-		7,000			
Replace Courthouse Parking Lot Lights	\$ 17,000	17,000						-		17,000			
Replace Flooring Agriculture Building	\$ 38,600			38,600				-					
Resurface & Restripe AVITA Parking Lot	\$ 65,000			65,000				-					



# Information Technology

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

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	CIP	Prior YR Fund Bal
Network Upgrade/Redundancy County & SO Server Replacement, Software Licensing & Data Migration	\$ 320,000	\$ 170,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 170,000
County- Wide Phone System Replacement	\$ 180,000		180,000					180,000	-
Data Storage Expansion	\$ 240,000	80,000		80,000				-	80,000
E911 Server Replacement& Data Migration	\$ 78,000	38,000				40,000		-	38,000
E911 Storage Replacement	\$ 47,000	22,000				25,000		-	22,000
Computer Upgrades	\$ 175,000		35,000	35,000	35,000	35,000	35,000	35,000	-
Aquatic Center Video Surveillance Upgrade	\$ 40,000	20,000	20,000					20,000	20,000
Courthouse Video Surveillance System	\$ 70,000	70,000						-	70,000
Courthouse X-ray/Metal Detector Rplmt	\$ 39,000	39,000						-	39,000
Vehicle - SUV	\$ 40,000				40,000			-	-
Tyler New World Mobile Solution (SO & Fire & EMS) County-Wide Site Licensing	\$ 249,470	249,470						-	249,470
Tyler New World Enterprise Public Safety RMS and Corrections - Licensing,	\$ 660,000		330,000	330,000				330,000	-
<b>TOTAL</b>	\$ 2,254,470	\$ 688,470	\$ 595,000	\$ 533,000	\$ 105,000	\$ 210,000	\$ 123,000	\$ 595,000	\$ 688,470

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
X-Ray/Metal Detector Maintenance & Support			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
NetCloud Subscription for Cradlepoint Deployments		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Tyler New World Enterprise Public Safety RMS and Corrections			\$ 63,113	\$ 63,113	\$ 63,113	\$ 63,113
Wide Site Licensing	-	42,745	42,745	42,745	42,745	42,745
TOTAL	\$ -	\$ 45,745	\$ 113,858	\$ 113,858	\$ 113,858	\$ 113,858

# District Attorney

Project Management: District Attorney

Service Type: Judicial

Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary					
	5-Year Total	FY25	FY26	FY27	FY28	FY29
Replace Vehicle	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	-
<b>TOTAL</b>	\$ 25,000	\$ -	\$ 25,000		\$ -	\$ -

Proposed Current Year Financing	Prior YR Fund Bal
	CIP
\$ -	\$ -
\$ -	\$ -

Note:

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY25	FY26	FY27	FY28	FY29
Replace Vehicle - Reduces Maintenance Costs	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# County Sheriff

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

Department/Category	Financial Summary							Proposed Current Year Financing		
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	SPLOST	CIP	Prior Year Fund Bal
		Rollover								
6 Patrol Vehicles	\$ 1,344,000	\$ -	\$ 336,000	\$ 336,000	\$ 336,000	\$ 336,000	\$ -	\$ 336,000	\$ -	-
6 Equipment Packages for Patrol Vehicles	336,000	-	84,000	84,000	84,000	84,000	-	84,000	-	-
30 Wi-Fi Routers for Patrol Vehicles - Installa	23,250	23,250	-	-	-	-	-	-	-	23,250
30 Panasonic Toughbook Stations	72,813	35,140	37,673	-	-	-	-	-	37,673	35,140
4 Watchguard 4RE Car Cameras	36,000	-	36,000	-	-	-	-	-	36,000	-
TOTAL	\$ 1,812,063	\$ 58,390	\$ 493,673	\$ 420,000	\$ 420,000	\$ 420,000	\$ -	\$ 420,000	\$ 73,673	\$ 58,390

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
Patrol Vehicles (reduces Maintenance Costs)		\$ (5,000)	\$ (3,500)	\$ (2,000)	\$ (2,000)	\$ (2,000)
<b>TOTAL</b>	\$ -	\$ (5,000)	\$ (3,500)	\$ (2,000)	\$ (2,000)	\$ (2,000)

# Animal Control

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

Department/Category	Financial Summary							Proposed Current Year Financing		
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	SPLOST	CIP	Prior YR Fund Bal
		Rollover								
	\$ 120,000	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000		\$ -	\$ -	\$ -
Replacement Truck F150 4x4	60,000			60,000				-	-	-
Slide In Units for Two Trucks	4,488,629	1,250,000	1,613,629	1,625,000				2,863,629		-
New Animal Control Facility										
TOTAL	\$ 4,668,629	\$ 1,250,000	\$ 1,613,629	\$ 1,745,000	\$ -	\$ 60,000	\$ -	\$ 2,863,629	\$ -	\$ -

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
Replacement Truck F150 4x4 (Reduces Maintenance Costs)		\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)
	-	-	-	-	-	-
<b>TOTAL</b>	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)

# Coroner

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

Department/Category	Financial Summary										Proposed Current Year Financing	
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	CIP	Prior YR Fund Bal			
Replacement Truck F250 4X4	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -		\$ 35,000	\$ -			
Equipment	\$ 10,000		\$ 10,000					10,000	-			
Mortuary Cooler	\$ 9,246	9,246						-	9,246			
<b>TOTAL</b>	\$ 54,246	\$ 9,246	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 9,246			

Project	New or Additional Impact on Operational Budgets (estimated)							
	FY24 Rollover	FY25	FY26	FY27	FY28	FY29		
Replacement Truck F150 4x4 (Reduces Maintenance Costs)		\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	
<b>TOTAL</b>	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	

# Fire Department

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

Department/Category	Financial Summary										Proposed Current Year Financing		
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	SPLOST	CIP	Prior YR Fund Bal			
General & Personal Protection Equipment Replacement	\$ 220,000	\$ -	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 60,000	\$ -			
Administrative Vehicles F250	150,000			75,000	75,000								
Fire Protective/Turn Out Gear													
Washer/Extractors and Dryers	26,500			26,500									
Station 13 Update Repairs Phase 2	70,000			70,000									
Station 14 Update Repairs Phase 2	70,000			70,000									
Station 16 Update Repairs Phase 2	70,000			70,000									
Station 12 Addition	200,000			200,000									
Two Fire Engines Lease Purchase Pymts	1,218,696		243,739	243,739	243,739	243,739	243,739	243,739					
New Fire Truck Lease Purchase Pymts	900,000		180,000	180,000	180,000	180,000	180,000	180,000					
Headquarters Station	3,000,000	800,000	-	700,000	1,500,000			800,000					
<b>TOTAL</b>	\$ 5,925,196	\$ 800,000	\$ 483,739	\$ 1,675,239	\$ 2,038,739	\$ 463,739	\$ 463,739	\$ 1,223,739	\$ 60,000	\$ -			

Project	New or Additional Impact on Operational Budgets (estimated)						
	FY24	FY25	FY26	FY27	FY28	FY29	
No Additional Operating Costs on Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	-
Headquarters Station (Staffing & Utilities)			150,000	150,000	150,000	150,000	150,000
<b>TOTAL</b>	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	150,000

# Emergency Communications (E-911)

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

Department/Category	Financial Summary										Proposed Current Year Financing		
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	SPLOST			Grant	E911	
		Rollover											
Telephone System Replacement	\$ 223,200	\$ -	\$ -	\$ -	\$ 74,400	\$ 74,400	\$ 74,400				\$ -		-
Siren Automated Program	80,000		80,000										80,000
Generator Replacement	265,300		265,300										265,300
Recorder	165,000				80,000		85,000						-
Air Conditioner Upgrade (Server Room)	30,000		30,000										30,000
Replace Vehicle	-		-										-
Radio System	4,417,437		3,217,437	1,200,000							2,454,535		-
<b>TOTAL</b>	<b>\$ 5,180,937</b>	<b>\$ -</b>	<b>\$ 3,592,737</b>	<b>\$ 1,200,000</b>	<b>\$ 154,400</b>	<b>\$ 74,400</b>	<b>\$ 159,400</b>			<b>\$ 3,217,437</b>	<b>\$ 2,454,535</b>	<b>\$ 375,300</b>	

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
Telephone System Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio System (5yr Warranty & Support included)						
Replace Vehicle		(1,000)	(1,000)	(1,000)		
TOTAL	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ -	\$ -

# Emergency Medical Services (EMS)

Project Management: Emergency Services Director

Service Type: Public Safety

Funding Source: Fund 350 - Capital Improvements / SPLOST

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	SPLOST	EMS
Replace Ambulance	\$ 825,000	\$ -	\$ 275,000	\$ -	\$ 275,000	\$ -	\$ 275,000	\$ -	\$ 275,000
Remount ambulance	840,000			210,000	210,000	210,000	210,000	-	-
General & Personal Protection Equipment Replacement	160,000		40,000	30,000	30,000	30,000	30,000	-	40,000
F250 Captain Vehicle	-							-	-
Sim/Mannequin Training	40,000		40,000					-	40,000
<b>TOTAL</b>	<b>\$ 1,865,000</b>	<b>\$ -</b>	<b>\$ 355,000</b>	<b>\$ 240,000</b>	<b>\$ 515,000</b>	<b>\$ 240,000</b>	<b>\$ 515,000</b>	<b>\$ -</b>	<b>\$ 355,000</b>

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
No Additional Operating Costs at this point	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Fleet Department

Project Management: Fleet Director  
 Service Type: Public Works  
 Funding Source: Fund 350 - Capital Improvements

Department/Category	Financial Summary								Proposed Current Year Financing	
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	CIP	Prior YR Fund Bal	
Service Truck with Crane	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	-	-	
Rollback Tow Truck	115,000			115,000				-	-	
TOTAL	\$ 265,000	\$ -	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
No Additional Operating Costs at this point	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Road Department - Public Roads

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

Department/Category	Financial Summary										Proposed Current Year Financing	
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	SPLOST VII	Grant			
Asphalt Resurfacing	\$ 11,680,099	\$ -	\$ 2,200,000	\$ 2,266,000	\$ 2,333,980	\$ 2,403,999	\$ 2,476,119	\$ 1,384,700	\$ 815,300			
Pavement Preservation & Bridge Maintenance	940,000		180,000	180,000	180,000	200,000	200,000	180,000	-			
Improvement (Feasibility Study & PE)	10,000			10,000				-	-			
Tugalo Shortcut Rd. (PE & R/W)	200,000			200,000				-	-			
Tugalo Shortcut Rd. (Construction)	700,000			350,000	350,000			-	-			
Charlie Davis Rd	300,000	300,000						300,000				
Zeb Bryson (Construction)	400,000		400,000					400,000				
Zeb Bryson (Paving)	300,000		300,000					300,000				
Faye Potts (Construction)	175,000		175,000					175,000				
Faye Potts (Paving)	95,000		95,000					95,000				
<b>Bridge Updates &amp; Replacements</b>												
Hub Tatum Bridge (R/W & Permitting)	50,000		50,000					50,000				
W. Glade Creek Bridge (R/W & Permitting)	60,000		60,000					60,000				
W. Glade Creek Bridge and Paving	930,000		930,000					930,000				
Wall Bridge Replacement (R/W & Permitting)	60,000		60,000					60,000				
Wall Bridge Replacement (Construction)	2,376,000			2,376,000				-	-			
Crane Mill Bridge (R/W & Permitting)	60,000			60,000				-	-			
Seventh Street Bridge (R/W & Permitting)	75,000		75,000					75,000				
<b>TOTAL</b>	\$ 18,411,099	\$ 300,000	\$ 4,525,000	\$ 5,442,000	\$ 2,863,980	\$ 2,603,999	\$ 2,676,119	\$ 4,009,700	\$ 815,300			

Project	New or Additional Impact on Operational Budgets (estimated)					FY29
	FY24 Rollover	FY25	FY26	FY27	FY28	
No Additional Operating Costs at this point	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Flabersham County TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fiscal Year 2022-2026

# Road Department - Vehicles & Equipment

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	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	SPLOST	CIP			
Mowing Tractor M5111 (6415,16)	\$ 100,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	-	-			
3/4 Ton Crew Cab 4x4 (6222,31,29)	55,000		55,000					55,000	-			
1 Ton Crew Cab 4x4 Service Truck (6222)	140,000		70,000	70,000				70,000	-			
Skid Steer 299C w/ bush hog or Kubota									-			
SVL 95 (Repalce 6604)	80,000		80,000					80,000	-			
10 Wheel Dump Truck (Used)	365,000		120,000	120,000	125,000			120,000	-			
Loader - Rubber Tire	300,000		300,000					300,000	-			
Day Cab Tractor (Used)	35,000		35,000					35,000	-			
6 Wheel Dump Truck - (Used)	170,000			85,000	85,000			-	-			
Tractor w/ Boom Mower	145,000			145,000				-	-			
Backhoe	125,000			125,000				-	-			
12' Bat Wing Landpride RCG 3712 (X2)	16,000				16,000			-	-			
E22XT Rock Salt Spreader	15,000				15,000			-	-			
Medium Excavator	200,000				200,000			-	-			
Gradall	275,000					275,000		-	-			
<b>TOTAL</b>	<b>\$ 2,021,000</b>	<b>\$ -</b>	<b>\$ 660,000</b>	<b>\$ 595,000</b>	<b>\$ 491,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ 660,000</b>	<b>\$ -</b>			

Project	New or Additional Impact on Operational Budgets (estimated)						
	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	
No Additional Operating Costs at this point (All items are Equipment Replacements)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

# Senior Center

Project Management: Senior Center Director

Service Type: Special Revenue

Funding Source: Special Revenue

Department/Category	Financial Summary					
	5-Year Total	FY25	FY26	FY27	FY28	FY29
Vehicle for MOW	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -

Proposed Current Year Financing	
CIP	
	45,000
\$	45,000 \$
	-

Note:

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY25	FY26	FY27	FY28	FY29
No Additional Operating Costs at this point	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# Recreation

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

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	CIP	Prior Year Fund Bal
PoolPak Replacement (15-year finance/2035 \$600,000 at 3.5%)	\$ 354,939	\$ -	\$ 70,988	\$ 70,988	\$ 70,988	\$ 70,988	\$ 70,988	\$ 70,988	\$ -
Aquatic Center -Rec Complex Playground	120,000			120,000				-	-
Replace Playground at Diamond Memorial	120,000			120,000				-	-
Soccer Field #1 Turf Conv. to Artificial	750,000				750,000			-	-
Soccer Field #2 Turf Conv. to Artificial	750,000				750,000			-	-
Upper Soccer Field Light Replacement-LED	225,000			225,000				-	-
Lower Soccer Field Light Replacement-LED	225,000			225,000				-	-
Convert Aquatic Baseball Field Lights LED	200,000			200,000				-	-
Convert Diamond Memorial Lights to LED	200,000				200,000			-	-
Convert Aquatic Soccer Lights to LED	100,000				100,000			-	-
Cross County/Leisure Trail (Grant Match)	50,000				50,000			-	-
UGA Master Plan	14,000	14,000						-	14,000
Replace Gym Bleachers	142,000	30,000	112,000					112,000	30,000
Vehicle	35,000	35,000						-	35,000
Field Reconditioning	36,000	36,000						-	36,000
Aquatic Center Carpet Replacement	80,000			80,000				-	-
Activity Room Flooring	5,000	5,000						-	5,000
Replace Doors	20,000	20,000							20,000
Carpet Cleaning	3,000	3,000							3,000
Basketball Gym LED Scoreboards	18,000	18,000						-	18,000
Diamond Memorial LED Scoreboards	60,000	31,500	28,500					28,500	31,500
Aquatic Ballfield LED Scoreboards	51,000	31,500	19,500					19,500	31,500
Equipment Shed	8,000			8,000				-	-
Utility Tractor	25,000			25,000				-	-
Basketball Court 1 Resurface	110,000			110,000				-	-

# Recreation

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

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	CIP	Prior Year Fund Bal
Basketball Court 2 Resurface	110,000			110,000				-	-
Replace Sign at Fairgrounds	55,000	40,000	15,000					15,000	40,000
Composite Doors for Natatorium - 5 Single Doors	20,000		20,000					20,000	
Composite Doors for Natatorium - 5 Double Doors	40,000		40,000					40,000	
Resurfacing of Pool Deck	200,000		200,000					200,000	
Resurfacing inside of Pools (Lap Pool & Rec Pool)	250,000			250,000				-	
Pool Heaters (heat pool water)	60,000				60,000			-	
Pool Filter - Sand Replacement	20,000					20,000		-	
Salt Cell for Lap Pool	11,000		11,000					11,000	
Salt Cell for Rec Pool	11,000				11,000			-	
(2) Water Heaters for Locker Room Showers	30,000			15,000	15,000			-	
(2) Update Outdoor Restrooms (Aquatic Fields baseball & soccer)	24,000		24,000					24,000	
Replace Broken Room Divider for Large Meeting Room	10,000		10,000					10,000	
Update Restrooms (Diamond Memorial)	14,000		14,000					14,000	
Remodel & Repair Dug Outs (Diamond Memorial Fields)	25,000			25,000				-	
Lighting for Bating Cages (Diamond Memorial Fields)	20,000			20,000				-	
Field Reconditioning (Diamond Memorial Fields)	23,000			23,000				-	
New Roof on Scoretower (Aquatic Ctr Fields)	12,000			12,000				-	
Sprinkler System Repair/Replace (Diamond Memorial Fields)	30,000				30,000			-	
Large Meeting Room Floor Replacement	20,000			20,000				-	
60" Zero Turn Mower	15,000			15,000				-	
Field Machine	25,000			25,000				-	

# Recreation

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

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	CIP	Prior Year Fund Bal
		Rollover							
<b>TOTAL</b>	\$ 4,726,939	\$ 264,000	\$ 564,988	\$ 2,048,988	\$ 1,686,988	\$ 90,988	\$ 70,988	\$ 564,988	\$ 264,000

Converting to LED Lighting  
 LED Scoreboards  
 Replacing doors in Natatorium with Composite  
 Cross Country/Leisure Trail

Converts current induction fixtures to a less maintenance and much longer lifetime. Reduces energy and cost of maintenance.  
 Scoreboard that is more user friendly, uses less energy and less cost of maintenance. Old boards becoming inefficient and parts unavailable.  
 The current doors inside the natatorium are all metal doors which are severely rusted due to exposure to the salt water from the pool. Many doors frequently get stuck closed while patrons are inside the restroom and doors leading outside are difficult to operate.  
 Opportunities to offer walking trails to the public (and county staff) at the aquatic side park. Create at the unused forest site on property. Grants!

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Gymnastics

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

Department/Category	Financial Summary								Proposed Current Year Financing	
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	CIP	Prior Yr Fund Bal	
		Rollover								
Baltic Birch Spring Floor 42'x54' Assembled	\$ 22,000			\$ 22,000				-	-	
All - Star Cheerleading & Tumbling Floor - Carpet Bonded Foam Covering ( 9 Rolls)	14,000			14,000				-	-	
Competition Performance Series Crank Beam	5,000			\$ 5,000				-	-	
Uneven Bars	6,000			6,000				-	-	
Gymnastics Flooring - Carpet Bonded Foam Covering (7 Rolls)	12,000			12,000				-	-	
50ft Tumble Track	10,000				\$ 10,000			-	-	
Resi Mat System for end of Tumble Trac	8,000				8,000			-	-	
Smart Block Spotting System	10,000			10,000				-	-	
Competition Bar Set	7,000					7,000		-	-	
TOTAL	\$ 94,000	\$ -	\$ -	\$ 69,000	\$ 18,000	\$ 7,000	\$ -	\$ -	\$ -	

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Fitness Center

Project Management: Recreation Director  
 Service Type: Recreation  
 Funding Source: Special Revenue

Department/Category	Financial Summary								Proposed Current Year Financing	
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	Fitness Ctr	Prior Yr Fund Bal	
		Rollover								
Replace Elliptical Machines (2)	\$ 9,600		\$ -	\$ 9,600				-	-	
Replace Bikes (2)	11,000				5,500	5,500		-	-	
Replace Weight Machine	9,000			3,000	3,000	3,000		-	-	
Replace Treadmills	9,600						\$ 9,600	-	-	
TOTAL	\$ 39,200	\$ -	\$ -	\$ 12,600	\$ 8,500	\$ 8,500	\$ 9,600	\$ -	\$ -	

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Extension Services

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

Department/Category	Financial Summary					
	5-Year Total	FY25	FY26	FY27	FY28	FY29
Passenger Van - Minibus	\$ 50,000		\$ 50,000	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -

Proposed Current Year Financing	CIP	Prior Yr Fund Bal
\$	-	\$ -
\$	-	\$ -

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

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY25	FY26	FY27	FY28	FY29
No Additional Operating Costs Estimated	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# Planning & Development

Project Management: Planning & Development Director

Service Type: General Government

Funding Source: Fund 350 - Capital

Department/Category	Financial Summary					
	5-Year Total	FY25	FY26	FY27	FY28	FY29
Single Cab 4X4 Truck for Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Proposed Current Year Financing	CIP	Prior Yr Fund Bal
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY25	FY26	FY27	FY28	FY29
Parts/Maintenance					
Gas/Oil					
Tires/Tubes					
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# Transit

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

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	Transit	Prior Yr Fund Bal
Replace Transit Van	\$ 25,800	\$ -	\$ -	\$ 10,800	\$ -	\$ 15,000		\$ -	\$ -
Replace Transit Van	25,800				10,800		15,000	-	-
TOTAL	\$ 51,600	\$ -	\$ -	\$ 10,800	\$ 10,800	\$ 15,000	\$ 15,000	\$ -	\$ -

Note:

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
No Additional Operating Costs (Grant Match)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Landfill

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

Department/Category	Financial Summary									
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	Proposed Current Year Financing		Prior YR Fund Bal
								SPLOST	Landfill	
New Recycling Collection Site	\$ 225,000	\$ -	\$ 75,000	\$ 150,000	\$ -	\$ -		\$ -	\$ 75,000	\$ -
Two Self Contained Compactors (30 cy)	150,000		30,000	60,000	60,000			-	30,000	-
New Recycling Building	136,658		136,658					-	136,658	-
Excavator Lease Purchase Pymts	242,177		36,685	36,685	168,807			-	36,685	-
Dozer Lease Purchase Pymts	794,988		158,222	158,222	158,222	320,322		158,222	-	-
Two Open Top Containers (20 cy)	25,000		5,000	10,000	10,000			-	5,000	-
Polaris Ranger 570	15,000			15,000				-	-	-
F150 Crew Cab Truck	120,000			60,000	60,000			-	-	-
New 24' Plastics Trailer	120,000		40,000	40,000	40,000			-	40,000	-
New Scales	90,000			90,000				-	-	-
<b>TOTAL</b>	<b>\$ 1,918,822</b>	<b>\$ -</b>	<b>\$ 481,565</b>	<b>\$ 619,907</b>	<b>\$ 497,029</b>	<b>\$ 320,322</b>	<b>\$ -</b>	<b>\$ 158,222</b>	<b>\$ 323,343</b>	<b>\$ -</b>

Notes:

Project	New or Additional Impact on Operational Budgets (estimated)				
	FY24	FY25	FY26	FY27	FY29
Additional Maintenance Costs	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Airport

Project Management: Public Works Director

Service Type: Transportation

Funding Source: State (GDOT) Grants, Federal (FAA), Airport Enterprise Fund

Department/Category	Financial Summary										Proposed Current Year Financing	
	5-Year Total	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	Airport	Grant			
Runway Overlay	\$ 3,358,996	\$ -	\$ 3,358,996	\$ -	\$ -	\$ -	\$ -	\$ 185,267	\$ 3,173,729			
Land Acquisition	1,000,000		200,000	200,000	200,000	200,000	200,000	20,000	180,000			
Obstruction Removal	573,332			143,333	143,333	143,333	143,333					
Airfield Lighting	1,123,500		1,123,500					173,025	950,475			
Hangar Area Site Prep & Paving	1,058,910				1,058,910							
West Corporate & Fishhouse Apron Area	2,473,050				2,473,050							
Perimeter Fencing	420,666					210,333	210,333					
AWOS Replacement	180,000					180,000						
Airport Layout Plan	238,333						238,333					
72 inch Mower	15,000		15,000					15,000				
Kubota RTV-X	20,000		20,000					20,000				
25x45x15 Garage for tractors	45,000			45,000								
GPU-Ground Power Unit - Diesel	50,000				50,000							
Playground	20,000				20,000							
Kubota M5 Tractor	65,000					65,000						
Lighted Airport Entrance Sign	20,000						20,000					
New Security Camera System	10,000						10,000					
<b>TOTAL</b>	<b>\$ 10,671,787</b>	<b>\$ -</b>	<b>\$ 4,717,496</b>	<b>\$ 388,333</b>	<b>\$ 3,945,293</b>	<b>\$ 798,666</b>	<b>\$ 821,999</b>	<b>\$ 413,292</b>	<b>\$ 4,304,204</b>			

Project	New or Additional Impact on Operational Budgets (estimated)						
	FY24 Rollover	FY25	FY26	FY27	FY28	FY29	
No Additional Operational Costs for projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

# 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 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$8,005,214	\$139,835	\$ -	\$ -	\$ -
Expenditures	7,875,914	427,412	-	-	-
Other Sources and (Uses)	171,489	2,103	-	-	-
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	\$ 300,788	\$(285,474)	\$ -	\$ -	\$ -

**FY2025 Annual Budget  
SPLOST VI  
Statement of Revenues, Expenditures and Other Sources and Uses Summary**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Interest	\$ 369	\$ -	\$ -	\$ -	\$ -	-
Reimbursement DOT	1,516,580	139,835	-	-	-	-
SPLOST Revenue	6,199,274	-	-	-	-	-
State Road Grant	288,991	-	-	-	-	-
<b>Total Revenues</b>	<b>8,005,214</b>	<b>139,835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>						
Capital Outlay	7,875,914	427,412	-	-	-	-
<b>Total Expenditures</b>	<b>7,875,914</b>	<b>427,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Other Sources and (Uses)</b>						
Transfers In	171,489	2,103	-	-	-	-
Reserve for Fund Balance						
Appropriated Fund Balance						
<b>Total Other Sources and (Uses)</b>	<b>171,489</b>	<b>2,103</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>\$ 300,788</b>	<b>\$ (285,474)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Governmental Funds

SPLOST VI Fund

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**FY2025 Annual Budget  
SPLOST VI  
Budgeted Expenditures**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Countywide</b>						
Municipal Allocations	\$ 1,751,280	\$ -	\$ -	\$ -	\$ -	
Debt Service	1,203,990	-	-	-	-	
Other	162	-	-	-	-	
<b>Total Countywide</b>	<b>2,955,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Sheriff</b>						
Vehicles	133,906	-	-	-	-	
<b>Total Sheriff</b>	<b>133,906</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Fire</b>						
Vehicles	34,592	-	-	-	-	
Fire Equipment	57,469	-	-	-	-	
Genl & Personal Protective Equip	17,149	40,000	-	-	-	
<b>Total Fire</b>	<b>109,211</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>EMS</b>						
Defib Equipment	12,030	-	-	-	-	
Ambulance Remount	132,659	131,486	-	-	-	
Genl & Personal Protective Equip	7,558	5,545	-	-	-	
<b>Total Building Department</b>	<b>152,247</b>	<b>137,031</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Road Department</b>						
Road Maintenance	2,987,496	125,636	-	-	-	
Bridge Maintenance	377,315	3,000	-	-	-	
Equipment & Vehicles	116,353	-	-	-	-	
<b>Total Roads &amp; Bridges</b>	<b>3,481,164</b>	<b>128,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Landfill</b>						
Landfill Cell 5	33,705	-	-	-	-	
<b>Total Landfill</b>	<b>33,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Airport</b>						
Capital Expenditures	1,010,251	121,745	-	-	-	
<b>Total Airport</b>	<b>1,010,251</b>	<b>121,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Industrial Development</b>						
Industrial Park Improvements	-	-	-	-	-	
<b>Total Industrial Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Capital Improvements</b>	<b>\$ 7,875,914</b>	<b>\$ 427,412</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Governmental Funds

SPLOST VI Fund

# 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 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$15,107,236	\$10,482,979	\$11,139,772	\$10,645,000	\$12,565,056
Expenditures	-	9,553,989	9,093,276	17,261,432	19,316,127
Other Sources and (Uses)	-	(1,703,449)	(1,334,167)	6,616,432	6,751,071
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	\$15,107,236	\$(774,460)	\$712,329	\$ -	\$ -

**FY2025 Annual Budget  
SPLOST VII  
Statement of Revenues, Expenditures and Other Sources and Uses Summary**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Interest	\$ 5,642	\$ 54,684	\$ 454,095	\$ 300,000	\$ 500,000	
SPLOST Revenue	2,096,705	8,950,278	9,753,262	9,600,000	10,000,000	
Grants	740,720	1,478,017	932,415	745,000	2,065,056	
Debt Service	12,264,169	-	-	-	-	
<b>Total Revenues</b>	<b>15,107,236</b>	<b>10,482,979</b>	<b>11,139,772</b>	<b>10,645,000</b>	<b>12,565,056</b>	<b>18%</b>
<b>Expenditures</b>						
Capital Outlay	1,228,304	10,787,158	10,427,443	17,261,432	19,316,127	
<b>Total Expenditures</b>	<b>1,228,304</b>	<b>10,787,158</b>	<b>10,427,443</b>	<b>17,261,432</b>	<b>19,316,127</b>	<b>12%</b>
<b>Other Sources and (Uses)</b>						
Transfers Out						
Reserve for Fund Balance						
Appropriated Fund Balance	-	-	-	6,616,432	6,751,071	
<b>Total Other Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,616,432</b>	<b>6,751,071</b>	<b>2%</b>
<b>Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses</b>	<b>\$ 13,878,932</b>	<b>\$ (304,180)</b>	<b>\$ 712,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

Governmental Funds

SPLOST VII Fund

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**FY2025 Annual Budget  
SPLOST VII  
Budgeted Expenditures**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Countywide</b>						
Municipal Allocations	\$ 576,298	\$ 2,487,189	\$ 2,746,552	\$ 2,664,000	\$ 2,915,500	
Debt Service	312,501	1,250,004	1,250,004	1,250,000	1,250,000	
Other	872	2,641	340	-	-	
Bond Issuance	262,277	2,082,847	2,088,280	2,082,600	2,082,600	
Fund Balance Forward	-	-	-	-	-	
<b>Total Countywide</b>	<b>1,151,949</b>	<b>5,822,681</b>	<b>6,085,176</b>	<b>5,996,600</b>	<b>6,248,100</b>	<b>4%</b>
<b>Sheriff</b>						
Vehicles	-	101,498	412,665	226,440	420,000	
<b>Total Sheriff</b>	<b>-</b>	<b>101,498</b>	<b>412,665</b>	<b>226,440</b>	<b>420,000</b>	<b>85%</b>
<b>Animal Control</b>						
Animal Control Headquarters	-	4,560	67,849	1,250,000	2,863,629	
<b>Total Animal Control</b>	<b>-</b>	<b>4,560</b>	<b>67,849</b>	<b>1,250,000</b>	<b>2,863,629</b>	<b>129%</b>
<b>Fire</b>						
Vehicles	-	838,174	744,218	751,500	423,739	
Fire/EMS/E911 Station	254,771	9,625	51,775	1,800,000	800,000	
Genl & Personal Protective Equip	-	47,115	45,638	-	-	
<b>Total Fire</b>	<b>-</b>	<b>894,913</b>	<b>841,631</b>	<b>2,551,500</b>	<b>1,223,739</b>	<b>-52%</b>
<b>E-911</b>						
Capital Expenditures	13,192	1,004,926	58,401	3,460,529	3,217,437	
<b>Total E-911</b>	<b>13,192</b>	<b>1,004,926</b>	<b>58,401</b>	<b>3,460,529</b>	<b>3,217,437</b>	<b>-7%</b>
<b>EMS</b>						
Capital Expenditures	-	431,705	160,000	41,500	-	
Vehicles	-	11,000	47,329	330,000	-	
Defib Equipment	-	12,030	12,030	-	-	
Genl & Personal Protective Equip	-	15,544	27,340	-	-	
<b>Total Building Department</b>	<b>63,164</b>	<b>-</b>	<b>246,699</b>	<b>371,500</b>	<b>-</b>	<b>-100%</b>
<b>Road Department</b>						
Road Maintenance	-	2,120,370	2,268,370	2,897,000	3,350,000	
Bridge Maintenance	-	2,102	14,070	100,000	1,175,000	
Equipment & Vehicles	-	335,198	348,421	185,000	660,000	
<b>Total Roads &amp; Bridges</b>	<b>-</b>	<b>2,457,670</b>	<b>2,630,860</b>	<b>3,182,000</b>	<b>5,185,000</b>	<b>63%</b>
<b>Landfill</b>						
Capital Expenditures	-	500,910	84,163	222,863	158,222	
<b>Total Landfill</b>	<b>-</b>	<b>500,910</b>	<b>84,163</b>	<b>222,863</b>	<b>158,222</b>	<b>-29%</b>
<b>Total Capital Improvements</b>	<b>\$ 1,228,304</b>	<b>\$ 10,787,158</b>	<b>\$ 10,427,443</b>	<b>\$ 17,261,432</b>	<b>\$ 19,316,127</b>	<b>12%</b>



HABERSHAM COUNTY

GEORGIA | Est. 1818

## Hospital Debt Service

The Hospital Debt Service fund of Habersham County is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

# DEBT SERVICE FUNDS

## Budget Overview

### HOSPITAL DEBT SERVICE FUND

This fund is used to account for payments made towards debts related to Habersham County Medical Center.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$1,503,519	\$1,571,436	\$1,414,262	\$1,773,066	\$2,024,466
Expenditures	2,328,635	2,329,356	2,362,441	2,273,066	2,274,466
Other Sources and (Uses)	1,216,491	541,670	\$750,004	500,000	250,000
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$391,375	\$(216,250)	\$(198,175)	\$ -	\$ -

**FY2025 Annual Budget  
Hospital Debt Service Fund  
Statement of Revenues, Expenditures and Other Sources and Uses Summary**

Governmental Funds

Hospital Debt Service Fund

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Taxes	\$ 1,503,519	\$ 1,571,436	\$ 1,414,262	\$ 1,773,066	\$ 2,024,466	
<b>Total Revenues</b>	<b>1,503,519</b>	<b>1,571,436</b>	<b>1,414,262</b>	<b>1,773,066</b>	<b>2,024,466</b>	<b>14%</b>
<b>Expenditures</b>						
Legal	-	-	-	1,500	1,500	
Bank Fees	5,413	5,113	4,113	5,100	6,500	
Principal	1,000,000	1,045,000	1,127,243	1,045,000	1,045,000	
Interest	1,323,222	1,279,244	1,231,086	1,221,466	1,221,466	
<b>Total Expenditures</b>	<b>2,328,635</b>	<b>2,329,356</b>	<b>2,362,441</b>	<b>2,273,066</b>	<b>2,274,466</b>	<b>0%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) SPLOST	1,516,491	1,041,670	1,250,004	1,250,000	1,250,000	
Transfer in (Out) General Fund	(300,000)	(500,000)	(500,000)	(750,000)	(1,000,000)	
Reserve for Fund Balance	-	-	-	-	-	
<b>Total Other Sources and (Uses)</b>	<b>1,216,491</b>	<b>541,670</b>	<b>750,004</b>	<b>500,000</b>	<b>250,000</b>	<b>-50%</b>
<b>And Other Sources Over</b>	<b>\$ 391,375</b>	<b>\$ (216,250)</b>	<b>\$ (198,175)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>



HABERSHAM COUNTY

GEORGIA | Est. 1818

## Enterprise Funds

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

# ENTERPRISE FUNDS

## Department Budget Overview

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

## LANDFILL FUND

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

**Goals #1:** Develop a formal plan to enhance the county's recycling opportunities. This will identify necessary site renovations, new equipment, and potential funding sources.

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

### Budget Highlights:

FY2025 budget reflects an increase in Travel Expense of \$2,000, a decrease in Equipment Rental of \$2,500, an increase in Vehicle Parts/Repairs/Maintenance of \$20,000, an increase in Postage of \$20, an increase in Training/Conferences of \$20, an increase in Dues of \$450, an increase in Non-Vehicle Parts/Repairs/Maintenance of \$5,400, an increase in Contracted Services of \$110,000, an increase in Internet of \$480, an increase in Mandated Testing of \$5,000, an increase in Uniforms of \$2,000, an increase in Gas/Oil of \$10,000, an increase in Supplies of \$1,034, and an increase in Small Equipment Under \$5,000 of \$2,800.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$1,991,251	\$1,843,433	\$2,600,316	\$2,567,000	\$2,227,000
Expenses	2,141,089	2,595,915	2,340,769	2,242,055	2,789,712
Other Sources and (Uses)	(125,576)	506,155	84,163	(324,945)	562,712
Change in Net Position	\$(275,413)	\$(246,327)	\$343,710	\$ -	\$ -

### Performance Measures:

	FY22	FY23	FY24
Tons Sold	40,534	43,795	38,655
Operating Cost per Ton	\$37.97	\$28.11	\$43.55
Operating Profit per Ton	\$7.51	\$31.27	\$15.51
Safety Related Incidents per Year	0	1	3

**FY2025 Annual Budget  
Enterprise Fund - Landfill  
Statement of Revenues, Expenses and Changes in Net Position**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Intergovernmental	\$ 140,267	\$ -	\$ -	\$ -	\$ -	
Charges For Sales and Services	1,818,297	2,080,356	2,528,894	2,542,000	2,115,000	
Interest	31,685	(236,923)	71,422	25,000	112,000	
Miscellaneous	1,017	-	-	-	-	
<b>Total Revenues</b>	<b>1,991,265</b>	<b>1,843,433</b>	<b>2,600,316</b>	<b>2,567,000</b>	<b>2,227,000</b>	<b>-13%</b>
<b>Expenses</b>						
Cost Of Sales And Services	1,117,214	1,388,331	1,018,526	770,300	1,250,347	
Personal Services	496,715	579,974	637,633	981,755	1,049,365	
Depreciation	492,296	603,975	669,899	490,000	490,000	
Debt Service	34,864	23,635	14,710	-	-	
<b>Total Expenses</b>	<b>2,141,089</b>	<b>2,595,915</b>	<b>2,340,769</b>	<b>2,242,055</b>	<b>2,789,712</b>	<b>24%</b>
<b>Other Sources and (Uses)</b>						
Proceeds from Sale of Assets	12,207	-	-	-	-	
Transfer in SPLOST	33,705	47,462	-	-	-	
Transfer in Other Funds	-	458,693	84,163	-	158,222	
Transfer to SPLOST	(171,489)	-	-	-	-	
Fund Balance Forward	-	-	-	(539,466)	-	
Appropriated Fund Balance	-	-	-	214,521	404,490	
<b>Total Other Sources and (Uses)</b>	<b>(125,576)</b>	<b>506,155</b>	<b>84,163</b>	<b>(324,945)</b>	<b>562,712</b>	<b>-273%</b>
<b>Change in Net Position</b>	<b>\$ (275,399)</b>	<b>\$ (246,327)</b>	<b>\$ 343,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	9	10	11	16	15
Part Time	3	3	3	2	2

Enterprise Funds

Landfill - 540

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**FY2025 Annual Budget  
Enterprise Fund - Landfill - 540  
Budgeted Expenditures**

Expenses	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 284,515	\$ 325,774	\$ 385,898	\$ 645,309	\$ 646,472	
Part Time Salaries	33,795	62,197	38,094	30,000	65,000	
Overtime	25,903	22,155	41,914	30,000	35,000	
<b>Total Salaries</b>	<b>344,213</b>	<b>410,126</b>	<b>465,907</b>	<b>705,309</b>	<b>746,472</b>	<b>6%</b>
<b>Benefits</b>						
Group Insurance	90,888	106,610	93,538	176,334	183,184	
Retirement Contribution	16,006	14,379	21,167	17,700	28,793	
Social Security (FICA)	24,406	29,425	35,290	53,956	57,105	
Workers' Compensation	19,022	17,302	19,974	24,485	29,847	
Vision Insurance	474	487	432	845	910	
Dental Insurance	1,707	1,646	1,325	3,126	3,054	
<b>Total Benefits</b>	<b>152,503</b>	<b>169,849</b>	<b>171,726</b>	<b>276,446</b>	<b>302,893</b>	<b>10%</b>
<b>Total Personal Services</b>	<b>496,715</b>	<b>579,974</b>	<b>637,633</b>	<b>981,755</b>	<b>1,049,365</b>	<b>7%</b>
<b>Operating Expenses</b>						
Telephone	1,193	1,303	1,227	1,500	1,500	
Advertising	95	-	-	-	-	
Travel Expense	-	-	2,023	2,000	4,000	
Parts/Repair/Maint	608	-	-	-	-	
Equipment Rental	-	-	7,235	10,000	7,500	
Vehicle Parts/Repair/Maint	42,170	54,954	125,420	60,000	80,000	
Postage	261	285	335	380	400	
Conference & Training	1,818	1,214	2,567	5,500	5,520	
Dues	669	669	245	700	1,150	
Non Vehicle Parts/Repair/Maint	5,608	36,271	34,170	15,000	20,400	
Contracted Services	11,471	44,705	57,144	50,000	160,000	
Internet	659	719	719	720	1,200	
Engineering Fees	103,168	82,606	41,745	75,000	75,000	
Mandated Testing	41,265	26,641	34,996	45,000	50,000	
Leachate Treatment	520,500	565,188	76,732	90,000	90,000	
Bank Fees	10,863	24,367	19,199	20,000	20,000	
Uniforms	5,559	2,943	1,804	5,500	7,500	
Materials	21,640	6,627	26,788	25,000	25,000	
Utilities	23,149	23,866	22,896	18,000	18,000	
Gas/Oil	32,942	68,582	116,521	100,000	110,000	
Tires/Tubes	7,939	8,899	8,391	9,000	9,000	
Supplies	2,859	3,207	7,606	2,000	3,034	
Small Equipment Under \$5,000	4,659	6,178	4,995	5,000	7,800	
Capital Expenditures	-	-	600	-	110,843	
Recycling Center Construction	-	-	-	-	212,500	
Mandated State Payments	53,773	28,267	-	30,000	30,000	
Post Closure Cost	224,344	400,839	425,169	200,000	200,000	
Depreciation & Amortization	492,296	603,975	669,899	490,000	490,000	
<b>Total Operating Expenses</b>	<b>1,609,509</b>	<b>1,992,306</b>	<b>1,688,426</b>	<b>1,260,300</b>	<b>1,740,347</b>	<b>38%</b>
<b>Debt Service</b>						
Capital Lease	34,864	23,635	14,710	-	-	
<b>Total Debt Service</b>	<b>34,864</b>	<b>23,635</b>	<b>14,710</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Other Sources and (Uses)</b>						
Transfer to SPLOST	171,489	-	-	-	-	
Fund Balance Forward	-	-	-	539,466	-	
<b>Total Other Sources and (Uses)</b>	<b>171,489</b>	<b>-</b>	<b>-</b>	<b>539,466</b>	<b>-</b>	<b>-100%</b>
<b>Total Expenses</b>	<b>\$ 2,312,577</b>	<b>\$ 2,595,915</b>	<b>\$ 2,340,769</b>	<b>\$ 2,781,521</b>	<b>\$ 2,789,712</b>	<b>0%</b>

Enterprise Fund

Landfill - 540

# 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:** Add an additional bus to the fleet to allow for better servicing of vehicles.

**Goals #2:** Construct a metal garage for storing the buses to help extend their useful life.

### Budget Highlights:

FY2025 budget reflects a decrease in Telephone of \$12, an increase in Liability Insurance of \$5,306, an increase in Vehicle Parts/Repair/Maintenance of \$1,000, a decrease in Training/Conferences of \$100, an increase in Alcohol & Drug Testing of \$200, a decrease in Uniforms of \$250, a decrease in Gas/Oil of \$200, and an increase in Tires/Tubes of \$600.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$102,972	\$100,776	\$115,558	\$105,114	\$114,897
Expenses	150,523	123,805	161,468	155,630	176,897
Other Sources and (Uses)	18,985	23,029	64,821	50,516	62,000
Change in Net Position	\$(28,565)	\$ -	\$18,911	\$ -	\$ -

### Performance Measures:

	FY22	FY23	FY24
# of Rides/Trips	6,117	5,984	5,584
# of Miles	50,557	48,146	95,253
Gallons of Fuel	7,492	7,668	7,237
Safety Related Incidents per Year	1	1	0

**FY2025 Annual Budget  
Enterprise Fund - Transit  
Statement of Revenues, Expenses and Changes in Net Position**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Intergovernmental	\$ 148,535	\$ 61,454	\$ 89,039	\$ 78,814	\$ 86,632	
Charges For Sales and Services	5,740	6,487	26,519	26,300	28,265	
<b>Total Revenues</b>	<b>154,275</b>	<b>67,941</b>	<b>115,558</b>	<b>105,114</b>	<b>114,897</b>	<b>9%</b>
<b>Expenses</b>						
Cost Of Sales And Services	26,586	62,280	41,216	37,514	44,058	
Personal Services	103,477	115,715	116,549	118,116	132,839	
Depreciation	14,898	2,860	3,703	-	-	
<b>Total Expenses</b>	<b>144,960</b>	<b>180,856</b>	<b>161,468</b>	<b>155,630</b>	<b>176,897</b>	<b>14%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) General Fund	-	-	64,822	50,516	62,000	
Transfer In (Out) Other Funds	-	1,049	-	-	-	
Insurance Proceeds	-	28,923	-	-	-	
<b>Total Other Sources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>64,822</b>	<b>50,516</b>	<b>62,000</b>	<b>23%</b>
<b>Change in Net Position</b>	<b>\$ 9,315</b>	<b>\$ (112,915)</b>	<b>\$ 18,911</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	1	1	1	1	1
Part Time	2	2	2	2	2

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**FY2025 Annual Budget  
Enterprise Fund - Transit - 545  
Budgeted Expenses**

Expenses	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 49,306	\$ 51,103	\$ 57,696	\$ 57,502	\$ 64,147	
Part Time Salaries	20,816	25,528	23,818	25,000	30,000	
Overtime	-	-	9	-	-	
<b>Total Salaries</b>	<b>70,122</b>	<b>76,631</b>	<b>81,523</b>	<b>82,502</b>	<b>94,147</b>	<b>14%</b>
<b>Benefits</b>						
Group Insurance	21,849	30,033	23,629	24,579	26,322	
Retirement Contribution	4,352	1,220	2,650	2,400	2,623	
Social Security (FICA)	4,807	5,425	5,764	6,258	7,202	
Workers' Compensation	1,952	1,958	2,602	1,951	2,120	
Vision Insurance	86	98	94	98	98	
Dental Insurance	308	351	287	328	327	
<b>Total Benefits</b>	<b>33,354</b>	<b>39,084</b>	<b>35,026</b>	<b>35,614</b>	<b>38,692</b>	<b>9%</b>
<b>Total Personal Services</b>	<b>103,477</b>	<b>115,715</b>	<b>116,549</b>	<b>118,116</b>	<b>132,839</b>	<b>12%</b>
<b>Operating Expenses</b>						
Telephone	2,187	779	732	816	804	
Advertising	120	-	45	150	150	
Liability Insurance	4,530	-	8,334	3,028	8,334	
Travel Expense	-	-	55	-	-	
Vehicle Parts/Repair/Maint	2,192	36,110	5,750	3,000	4,000	
Postage	11	17	28	50	50	
Conference & Training	-	50	50	100	-	
Internet	-	1,368	1,254	1,370	1,370	
Alcohol & Drug Testing	364	483	713	600	800	
Uniforms	1,936	1,169	826	1,350	1,100	
Gas/Oil	13,186	21,307	20,275	25,200	25,000	
Tires/Tubes	1,997	900	3,019	1,600	2,200	
Supplies	63	97	135	250	250	
Vehicles	(0)	-	-	-	-	
Depreciation & Amortization	14,898	2,860	3,703	-	-	
<b>Total Operating Expenses</b>	<b>41,484</b>	<b>65,140</b>	<b>44,919</b>	<b>37,514</b>	<b>44,058</b>	<b>17%</b>
<b>Total Expenses</b>	<b>\$ 144,960</b>	<b>\$ 180,856</b>	<b>\$ 161,468</b>	<b>\$ 155,630</b>	<b>\$ 176,897</b>	<b>14%</b>

Enterprise Funds

Transit - 545

# ENTERPRISE FUNDS

## Department Budget Overview

### AIRPORT FUND

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

**Goals #1:** Upgrade equipment to increase efficiency.

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

**Budget Highlights:**

FY2025 budget reflects an increase in Liability Insurance of \$2,000, a decrease in Travel Expense of \$720, a decrease in Training/Conferences of \$500, an increase in Non-Vehicle Parts/Repair/Maintenance of \$12,940, an increase in Dues of \$250, a decrease in Waste Disposal of \$50, a decrease in Gas/Oil - Vehicle of \$1,000, a decrease in Supplies of \$128, and an increase in Small Equipment Under \$5,000 of \$5,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Revenues	\$346,156	\$336,050	\$942,290	\$2,443,460	\$5,413,704
Expenses	1,287,348	369,643	3,271,593	2,443,460	5,727,955
Other Sources and (Uses)	6,003,153	33,593	285,691	-	314,251
Change in Net Position	\$5,061,961	\$ -	\$(2,043,612)	\$ -	\$ -

**Performance Measures:**

	FY22	FY23	FY24
Jet Fuel Gallons Sold	75,765	80,921	67,484
Avgas Gallons Sold	44,154	64,680	55,088

**FY2025 Annual Budget**  
**Enterprise Fund - Habersham County Airport**  
**Statement of Revenues, Expenses and Changes in Net Position**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Fuel Sales	\$ 399,735	\$ 565,551	\$ 782,825	\$ 950,909	\$ 1,000,000	
Charges for Services	-	7,485	28,283	22,500	13,000	
Interest	16	21	33	3,638	-	
Airport Rent	61,513	75,275	98,195	95,000	96,500	
Intergovernmental	30,000	45,000	-	1,370,913	4,304,204	
Miscellaneous	1,110	1,438	1,329	500	-	
<b>Total Revenues</b>	<b>492,374</b>	<b>694,770</b>	<b>910,665</b>	<b>2,443,460</b>	<b>5,413,704</b>	<b>122%</b>
<b>Expenses</b>						
Cost Of Sales And Services	393,005	755,285	672,400	682,210	700,002	
Personel Services	3,924	31,650	270,762	290,337	310,457	
Depreciation	2,257,096	2,316,469	2,328,430	-	-	
Capital Expenditures	-	-	-	1,370,913	4,717,496	
Debt Service	-	-	-	100,000	-	
<b>Total Expenses</b>	<b>2,654,025</b>	<b>3,103,404</b>	<b>3,271,593</b>	<b>2,443,460</b>	<b>5,727,955</b>	<b>134%</b>
<b>Other Sources and (Uses)</b>						
Transfer In (Out) Gen Fund	-	-	285,691	-	314,251	
Transfer in SPLOST	1,010,251	155,545	-	-	-	
Proceeds from Sale of Assets	-	-	31,625	-	-	
Appropriated Fund Balance	-	-	-	-	-	
<b>Total Other Sources and (Uses)</b>	<b>1,010,251</b>	<b>155,545</b>	<b>317,316</b>	<b>-</b>	<b>314,251</b>	<b>#DIV/0!</b>
<b>Change in Net Position</b>	<b>\$ (1,151,401)</b>	<b>\$ (2,253,088)</b>	<b>\$ (2,043,611)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

**Authorized Positions Per Department**

	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25
Full Time	-	-	-	2	3
Part Time	-	-	-	1	2

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**FY2025 Annual Budget**  
**Enterprise Fund - Habersham County Airport - 555**  
**Budgeted Expenses**

Expenditures	Actual FY21	Actual FY22	Actual FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Salaries</b>						
Regular Salaries	\$ 3,649	\$ 29,496	\$ 179,477	\$ 185,122	\$ 195,943	
Part Time Salaries	-	-	25,417	35,000	35,000	
Overtime	-	84	2,926	3,500	-	
<b>Total Salaries</b>	<b>3,649</b>	<b>29,580</b>	<b>207,820</b>	<b>223,622</b>	<b>230,943</b>	<b>3%</b>
<b>Benefits</b>						
Group Insurance	-	-	34,466	38,341	48,644	
Retirement Contribution	-	-	12,044	7,500	8,069	
Social Security (FICA)	276	2,034	15,116	17,107	17,667	
Workers' Compensation	-	36	808	3,199	4,503	
Vision Insurance	-	-	125	130	195	
Dental Insurance	-	-	383	438	436	
<b>Total Benefits</b>	<b>276</b>	<b>2,070</b>	<b>62,942</b>	<b>66,715</b>	<b>79,514</b>	<b>19%</b>
<b>Total Personal Services</b>	<b>3,924</b>	<b>31,650</b>	<b>270,762</b>	<b>290,337</b>	<b>310,457</b>	<b>7%</b>
<b>Operating Expenses</b>						
Telephone	1,028	1,449	2,974	2,880	2,880	
Advertising	510	-	-	500	500	
Liability Insurance	3,487	2,132	4,080	2,500	4,500	
Travel	-	2,464	603	2,720	2,000	
Expense Allowance	-	3,500	-	-	-	
Parts/Repair/Maint	48	-	-	-	-	
Equipment Rental	-	-	-	600	600	
Vehicle Parts/Repair/Maint	2,378	4,421	2,604	8,900	8,900	
Postage	14	-	24	60	60	
Conference & Training	290	650	95	3,000	2,500	
Non-Vehicle Parts/Repair/Maint	8,915	15,944	5,565	7,060	20,000	
Contracted Services	89,429	215,879	16,347	15,462	15,462	
Internet	609	704	899	900	900	
Dues	300	300	915	700	950	
Waste Disposal	-	-	418	450	400	
Repair Maintenance Rentals	-	25	-	-	-	
Licenses	-	100	-	-	-	
Bank Fees	11,020	11,013	283	600	600	
Uniforms	304	30	130	750	750	
Utilities	9,955	11,140	13,791	16,000	16,000	
Airport Fuel	262,542	471,092	601,943	600,000	600,000	
Gas/Oil - Vehicle	-	1,058	5,382	6,500	5,500	
Supplies	1,223	5,029	6,986	5,628	5,500	
Small Equipment Under \$5,000	954	8,358	9,360	5,000	10,000	
Special Events	-	-	-	2,000	2,000	
Depreciation	2,257,096	2,316,469	2,328,430	-	-	
<b>Total Operating Expenses</b>	<b>2,650,101</b>	<b>755,285</b>	<b>672,400</b>	<b>682,210</b>	<b>700,002</b>	<b>3%</b>
<b>Capital Outlay</b>						
Capital Expenditures	-	-	-	1,370,913	4,717,496	
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,370,913</b>	<b>4,717,496</b>	<b>100%</b>
<b>Debt Service</b>						
Capital Lease	-	-	-	100,000	-	
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-100%</b>
<b>Total Expenses</b>	<b>\$ 2,654,025</b>	<b>\$ 786,935</b>	<b>\$ 943,163</b>	<b>\$ 2,443,460</b>	<b>\$ 5,727,955</b>	<b>134%</b>



HABERSHAM COUNTY  
GEORGIA | Est. 1818

## Component Unit Funds

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

## || COMPONENT UNIT

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

### INDUSTRIAL DEVELOPMENT AUTHORITY

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

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Actual 2023</b>	<b>Original Budget 2024</b>	<b>Approved Budget 2025</b>
Revenue	\$132,576	\$(51,975)	\$789,925	\$ -	\$104,110
Expenditures	39,816	38,631	78,548	57,685	104,110
Other Sources and (Uses)	-	-	-	57,685	-
Excess (Deficiency) Of Revenues And Other Sources Over Expenditures And Other Uses	\$(24,519)	\$90,922	\$711,377	\$ -	\$ -

**FY2025 Annual Budget**  
**Componet Unit - Industrial Development**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Actual FY21	Acutal FY22	Acutal FY23	Original Budget FY24	Approved Budget FY25	% of Change
<b>Revenues</b>						
Sale of Assets	\$ 132,034	\$ -	\$ 746,539	\$ -	\$ 49,110	
Reimbursement of Utilities	-	-	-	-	10,000	
Interest	542	(51,975)	18,386	-	45,000	
Miscellaneous	-	-	25,000	-	-	
<b>Total Revenues</b>	<b>132,576</b>	<b>(51,975)</b>	<b>789,925</b>	<b>-</b>	<b>104,110</b>	<b>#DIV/0!</b>
<b>Expenditures</b>						
Legal	8,858	6,670	9,320	9,500	9,500	
Telephone	-	-	300	360	360	
Advertising	-	-	360	500	1,000	
Travel	383	-	-	1,500	2,500	
Postage	-	-	29	25	250	
Conference & Training	-	-	975	2,500	2,500	
Dues	-	-	-	800	800	
Contracted Services	29,736	16,200	28,612	27,500	75,000	
Printer/Copier Charges	-	-	-	500	-	
Bank Fees	-	3,855	4,114	4,000	4,000	
Utilities	-	-	3,764	5,000	5,000	
Supplies	774	-	200	1,200	900	
Meetings with Meals	66	91	854	1,800	500	
Special Events	-	-	-	2,500	1,800	
<b>Total Operating Expenditures</b>	<b>39,816</b>	<b>26,816</b>	<b>48,528</b>	<b>57,685</b>	<b>104,110</b>	<b>80%</b>
<b>Capital Outlay</b>						
Capital Expenditures	-	11,815	30,020	-	-	
<b>Total Capital Outlay</b>	<b>-</b>	<b>11,815</b>	<b>30,020</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Other Sources and (Uses)</b>						
Fund Balance Forward	-	-	-	57,685	-	
Appropriated Fund Balance	-	-	-	57,685	-	-100%
<b>Total Other Sources and (Uses)</b>	<b>\$ 92,761</b>	<b>\$ (90,606)</b>	<b>\$ 711,377</b>	<b>\$ -</b>	<b>\$ -</b>	

Component Unit

Industrial Development - 265



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>	\$29,069	<b>Population</b>	46,326
<b>Median Household Income</b>	\$61,292	<b>Population Growth</b>	1.22%
<b>Median Household Income Growth</b>	8.14%	<b>Unemployment Rate</b>	3.3%
<b>Total Employment</b>	21,126	<b>Bachelor's Degree Age 25+</b>	24.25%
<b>Number of Households</b>	19,518	<b>Median Property Value</b>	\$188,800

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>

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## TOP TEN EMPLOYERS

1. Fieldale Farms
2. Habersham County Board of Education
3. Ethicon
4. Habersham Medical Center
5. Habersham County BOC
6. North Georgia Technical
7. Piedmont College
8. Walmart
9. TenCate
10. Morito Scovill Americas

## SCHOOL ENROLLMENT

### PUBLIC SCHOOLS

Habersham County School System; 7,191 Students

### PRIVATE SCHOOLS

Tallulah Falls School

Trinity Classical School

The Torch Christian Academy

Faith Christian Academy of Habersham

### COLLEGES

North Georgia Technical College; 1,124 Graduates in 2022

Piedmont College; 890 Graduates in 2022

## ECONOMIC REALITIES AND OUTLOOK

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

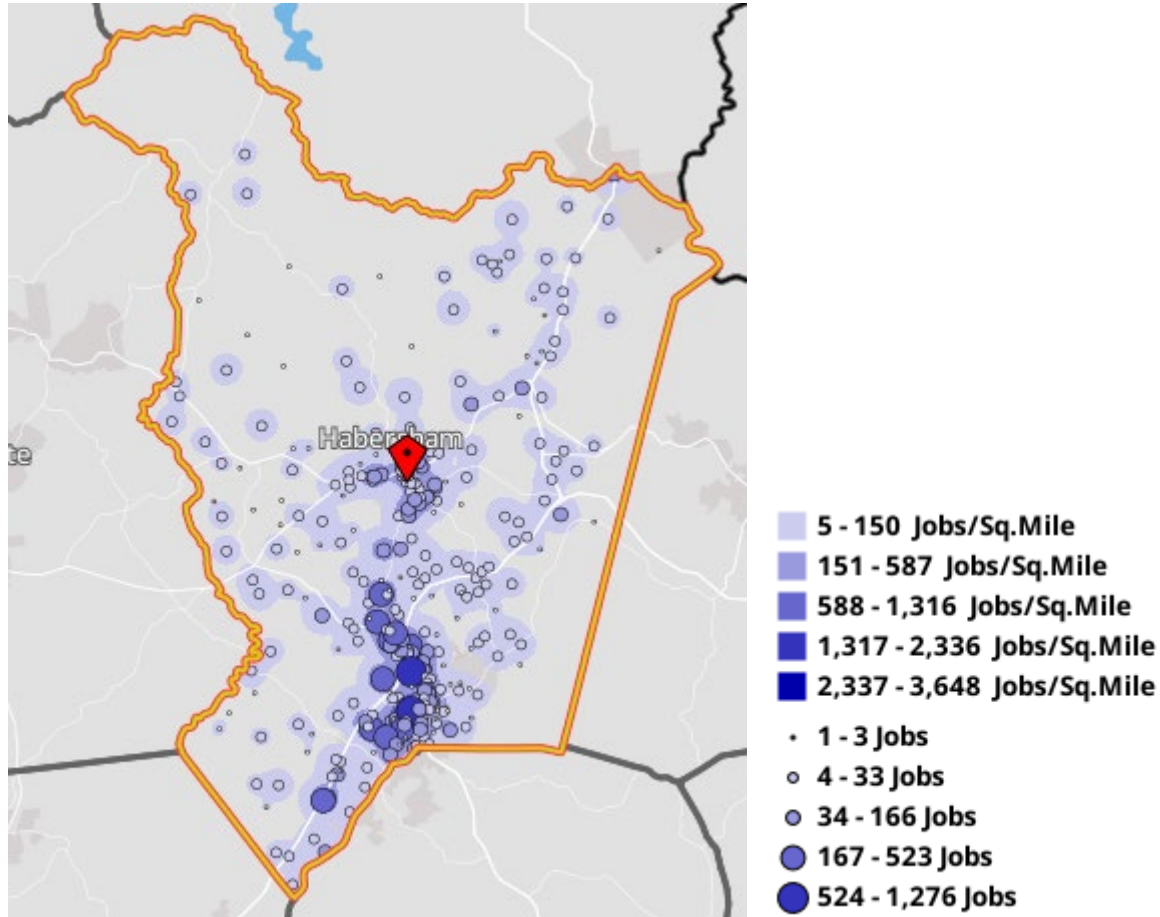
The following key issues and factors are considered in preparation of the budget so that Habersham County can meet those challenges:

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

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

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

#### EMPLOYMENT LOCATIONS WITHIN HABERSHAM COUNTY





HABERSHAM COUNTY

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# HABERSHAM COUNTY

## USEFUL RESOURCES

### In Print:

The Hills of Habersham, by Mary L. Church

"F.Y.I. Habersham County, 1999- 2000 Directory", published by "The Northeast Georgian"

"Habersham Mills, An Historic Synopsis", compiled by Dudley Sisk

"Habersham County Visitor's Guide", published by the Habersham County Chamber of Commerce

"The Historical News", published by Southern Historical News, Inc.

The Light in the Mountains, by Carol Stevens Hancock

Habersham County, Georgia: A Pictorial History by Jo and Stephen Whited

### Online:

The Habersham County Sheriff's Department Website: [www.habershamsheriff.com](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>
Clarkesville	<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>



HABERSHAM COUNTY

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# HABERSHAM COUNTY

## FISCAL YEAR 2022 BUDGET

### GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bond: a written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

Budget: the financial plan for the operation of a department, program, or project for the current year, or for the duration of the project.

Budget Amendment: the transfer of funds from one appropriation account to another, requiring approval by the County Commissioners.

Budget Calendar: the schedule of key dates or milestones the county follows in the preparation, adoption, and administration of the budget.

Budget Document: the documents used by the budget committee to present a comprehensive financial program to the appropriating governing body.

Budget Resolution: the official enactment by the County Commissioners legally authorizing county officials to obligate and expend resources.

Budget Officer: those local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

Budget Period: the period for which a budget is proposed or a budget ordinance or resolution is adopted.

Budgetary Control: the control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Budget: the first year of the capital improvements plan as approved by the Commission.

Capital Improvements Plan (CIP): a plan for capital expenditures to be incurred each year over a three to six year period. This plan will meet the capital needs as defined in the long-term work program of departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures.

Capital Projects: projects that result in the acquisition or construction of capital assets which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

Cash Basis Accounting: a basis of accounting under which transactions are recognized only when cash is received or disbursed.

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

Contingency: funds set aside for unforeseen future needs and budgeted in an account, these can be transferred to a departmental budget only by action of the County Commissioners.

Contractual Services: services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost Center: the allocation of resources by functional area within an agency or department.

Debt: an obligation resulting from the borrowing of money or the purchase of goods and services.

Debt Service: the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund: the fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

Department: a major administrative division of the county with indicated overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: the portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Enterprise Fund: a fund in which the activities are supported entirely or primarily by charges and fees paid by the users of the services.

Expenditure/Expense: the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to governmental funds, and "expense" to proprietary funds.

Fiscal Year: the time period designated by the county signifying the beginning and ending period for recording financial transactions.

Fixed Assets: assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fees: a fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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