

FY 2025-26 ANNUAL BUDGET



Harris County Courthouse

HARRIS COUNTY, GEORGIA

FY 2025-26 ANNUAL BUDGET



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Susan Andrews, Vice-Chairman
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Bobby Irions, Commissioner
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HARRIS COUNTY BOARD OF COMMISSIONERS



From left to right, Scott Lightsey, Greg Gantt, Rob Grant, Susan Andrews, and Bobby Irions



Home of the....



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*Lakeside Pavilion at Ellerslie Park
(for rental)*

FY 2024-25 ACCOMPLISHMENTS

- 1) Purchased replacement vehicles and equipment for various departments including a pick-up truck for Administration; a pick-up truck for Animal Control; a replacement vehicle for the Community Center; replacement mower/trailer, a top dresser machine, a tractor for Moultrie Park, a replacement vehicle for Pate Park, and three (3) replacement ATVs for the parks for Recreation; a new vehicle lift at Vehicle Maintenance; a dump truck, a chipper, a new F-350 flatbed truck, four (4) ROW mowers with cutters for Public Works; seven (7) replacement vehicles for the Sheriff's Office; a replacement garbage truck for Solid Waste; and three (3) vehicles for Water Works.
- 2) Resurfaced 4.97 miles of roads (Warm Springs Road, West Bon Acre Road, Mountain Hill Road, Barnes Mill Road) and 5.40 miles of Johnson Mill Road using state LMIG and LRA funds and county TSPLOST funds.
- 3) Began the update of Pine Mountain Valley Park including new playground equipment and restrooms.
- 4) Completed the construction of a new Public Works facility.
- 5) Began Phase II of the Courthouse renovations consisting of interior renovations to all three floors.
- 6) Awarded the bid to Williams Communications and began the construction/development of a P25 standard 911 radio system (Public Safety System).
- 7) Implemented the employee compensation and classification plan from UGA's Carl Vinson Institute of Government (CVIOG).
- 8) A full revaluation of rural land began through a contract with GMASS.
- 9) Received an initial Aa1 rating from Moody's Ratings for Public Safety System Bond issuance.
- 10) Updated and adopted the comprehensive master plan in accordance with state requirements through the River Valley Regional Commission.
- 11) Awarded the bid to Caldwell Tanks and began construction of a 1,000,000-gallon elevated water storage tank for the southern part of the county using federal APR funds.
- 12) Continued the installation of replacement water lines and fire hydrants on U.S. 27 in the southern part of the county using a GEFA loan in conjunction with the widening of U.S. 27 being performed by GDOT
- 13) Conducted quarterly planning sessions to discuss and plan future county goals.
- 14) Completed a Concept Plan for the property adjacent to the Community Center which includes pickleball courts, a multi-purpose field, and playground.
- 15) Collected and transported over 19,000 tons of solid waste.
- 16) Issued over 125 single family home building permits.

HARRIS COUNTY HISTORY

Long before Harris County came into existence, the area played an important part of Creek Indian affairs. William McIntosh played an important role in the affairs of Georgia. He was the son of British Army officer and cousin of Georgia Governor George M. Troup. McIntosh, from Creek Indian decent, rose from obscurity and became leader of the Lower Creek Indians. He was awarded the rank of Brigadier General in the U.S. Army due to his friendly demeanor toward the Americans during the War of 1812. McIntosh's greatest service to Georgia was his influence in getting the Lower Creek Indians to assent to the famous treaty of Indian Springs during 1825 which opened land for settlement which became Muscogee County and later a part of Harris County. By the Treaty of Indian Springs, Indian lands were ceded to Georgia and the Creek Indians moved across the Chattahoochee River to Alabama.

Harris County was created during December 1827 by an act of the Georgia General Assembly and assented to by Governor John Forsyth. The county was formed from portions of Muscogee and Troup counties. Georgia's 71st county, with an area of 465 square miles, was named for Charles Harris (1772-1827, a distinguished Savannah attorney who was born in England, educated in France, and immigrated to the United States in 1788 at the age of 16. He traveled to Savannah to study law. While living in Savannah, he served as mayor of the city. Mr. Harris died on March 13, 1827 and is buried in the old Colonial Cemetery in Savannah.

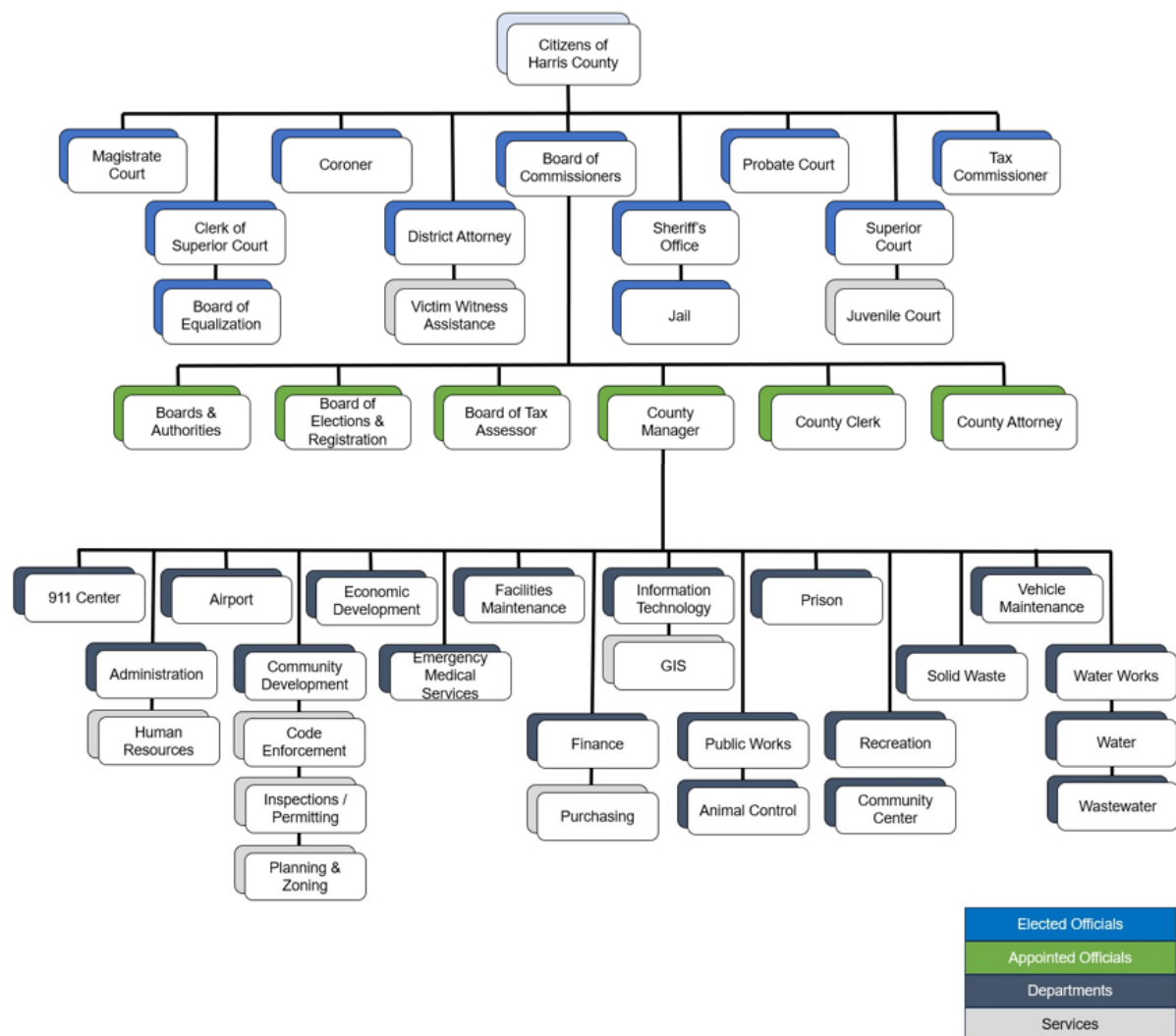
Harris County built its first courthouse in 1831 in Hamilton, the county seat that was incorporated in December 1828. The present courthouse was planned and a construction contract for \$35,000 was let on October 7, 1907, the cornerstone made of white Tennessee marble was laid on January 25, 1908, the building was formally accepted on May 22, 1908, and the first court was conducted in the new courthouse on June 1, 1908. The courthouse was renovated during 1986-87 to include new electrical wiring, ceilings, roof, insulation, HVAC systems, handicap access, storm windows, carpeting, paint, and new telephone system. A new courthouse wing consisting of an additional 25,000 square feet was added during 1998-99. The main courtroom in the 1908 courthouse was renovated during 2002.



Harris County is also notable for being the first county in Georgia to have a commission form of government and having a U.S. Navy ship named for the county. During 1869, the Georgia General Assembly approved a local act creating a three-member Board of Commissioners of Roads and Revenues with more counties using this form of government in subsequent years. Today, the county has a commission-manager form of government whereby the elected and part-time Board of Commissioners appoints a full-time county manager to run the day-to-day operations of the county government. The USNS *Harris County* was built and commissioned during 1944 as a tank landing ship for World War II. The 328-foot diesel powered ship with a complement of 8-10 officers and 89-100 enlisted men and a troop capacity of 130 participated in the Battle of Okinawa during April 1945 and saw action in the Korean War from 1950 to 1953 and the Vietnam War during 1954. The ship was also used in Arctic operations from 1955 to 1956 and Pacific Ocean operations from 1956 to 1976 when it was sold to the Philippine Navy during September 1976 and renamed the *Aurora*. During the 1980s, the ship was decommissioned from the Philippine Navy and probably sold for scrap.

Harris County has retained its rural charm throughout the years and is home to Callaway Gardens, F.D. Roosevelt State Park, Lake Harding, and many other recreational amenities.

DEPARTMENTAL ORGANIZATION



Outside Agencies

- Extension Service
- Georgia Division of Family & Child Services
- Health Department
- New Horizons Behavioral Health Community Service Board
- Senior Citizens Center
- Troup-Harris Regional Library
- Volunteer Fire Departments

Boards & Authorities

- Airport Committee
- Board of Family & Children Services
- Board of Health
- Board of Zoning Adjustments
- Development Authority
- Housing Authority
- Library Board
- Planning Commission
- Public Improvements Authority
- Recreation Advisory Board
- River Valley Regional Commission Board

FY 2025-26 BUDGET CALENDAR

February 2025	Board of Commissioners conducts budget planning session to outline general goals for the upcoming fiscal year.
March 3, 2025	Budget instructions sent to department directors, elected officials, and outside agencies.
March 14, 2025	All budget information is submitted to the County Manager.
March 17-21, 2025	County Manager and Finance Director meet with department directors, elected officials, and outside agencies to review and discuss their budget requests.
March 24-April 25, 2025	County Manager and Finance Director compile all budget requests and other budget information to prepare the proposed budget.
May 6, 2025	<p>Proposed budget submitted to the Board of Commissioners (included in agenda package) and budget work session #1.</p> <p>Copy of proposed budget displayed in the County Administration Building and on the county's web site.</p> <p>Copy of proposed budget sent to the Harris County Journal.</p>
May 20, 2025	Budget work session #2 conducted with the Board of Commissioners to discuss the proposed budget.
May 8,15,22 & 29, 2025	Newspaper advertisement notifying the public that the proposed budget is available for review and the time and date of the budget public hearings.
June 3, 2025	Budget public hearing #1 to obtain citizen comments (during commission meeting).
June 5 & 12, 2025	Newspaper advertisement notifying the public that the proposed budget is available for review and the time and date of the adoption of the budget resolution.
June 17, 2025	Budget public hearing #2 and adoption of the budget resolution (during commission meeting).
July 1, 2025	FY 2025-26 budget in effect through June 30, 2026.

FY 2025-26 BUDGET RESOLUTION

WHEREAS, the county's fiscal year begins July 1 and ends June 30, and

WHEREAS, state law requires that each county operate under a balanced budget adopted by ordinance or resolution, and

WHEREAS, the annual budget can be amended during the fiscal year to adapt to changing governmental needs, and

WHEREAS, county staff prepared a proposed balanced budget stating the anticipated revenues by source and expenditures by department for the proposed fiscal year, the current fiscal year, as well as the previous fiscal year, and

WHEREAS, the County Manager submitted the proposed budget to the Board of Commissioners on May 6, 2025, displayed a copy of the proposed budget in the County Administration Office and on the county's website for public review, and provided the Harris County Journal, the county's legal organ, with a copy of the proposed budget, and

WHEREAS, county staff notified the public, through a newspaper advertisement and county web site announcement, that the proposed budget is available for review at the County Administration Office and on the county's website and the time and day of the budget public hearings, and

WHEREAS, the Board of County Commissioners conducted public hearings on June 3 and June 17, 2025 to discuss the proposed budget, and

WHEREAS, county staff notified the public, through a newspaper advertisement and county web site announcement, of the adoption of the proposed budget, and

WHEREAS, the Board of Commissioners adopted the budget resolution on June 17, 2025 as follows:

General Fund Expenditures	\$38,487,107
Special Revenue Fund Expenditures	\$4,020,427
Capital Project Fund Expenditures	\$10,921,636
Enterprise Fund Expenditures	\$15,299,349
<u>Less Interfund Transfers</u>	<u>(\$4,025,949)</u>
Total Annual Budget	\$64,702,570

THEREFORE, BE IT RESOLVED, that the Board of County Commissioners hereby adopts the FY 2025-26 annual budget as provided herein.

THEREFORE, BE IT FURTHER RESOLVED, that it is anticipated that the Insurance Premium Tax will be collected at a rate of \$2,400,000 and in accordance with O.C.G.A. 33-8-8.3, that amount shall be separated from other funds and shall be expended as follows:

Service	FY 2025-26 Budgeted Expenditures	FY 2025-26 Budgeted Revenues	Insurance Premium Tax	Other General Fund Revenues
EMS	4,514,283	1,200,000	1,440,000	1,874,283
Vol. Fire Dept.	667,132	0	240,000	427,132
<u>E-911</u>	<u>1,992,075</u>	<u>745,500</u>	<u>720,000</u>	<u>526,575</u>
Total	7,173,490	1,945,500	2,400,000	2,827,990

FY 2025-26 BUDGET RESOLUTION

SO RESOLVED THIS 17th day of June, 2025.

Rob Grant, Chairman

Susan Andrews, Vice-Chairman

Greg Gantt, Commissioner

Bobby Irions, Commissioner

Scott Lightsey, Commissioner

HARRIS COUNTY, GEORGIA

MEMORANDUM

To: Board of County Commissioners
Subject: FY 2025-26 Proposed Annual Budget
Date: May 6, 2025

Presented herewith in accordance with section 36-81-(1-6) of the Official Code of Georgia Annotated is the FY 2025-26 proposed annual budget. This budget represents the proposed plan for providing needed county services for the upcoming fiscal year that begins July 1, 2025 and ends June 30, 2026. The proposed budget contains the collective input from all county department directors, elected officials, and outside agencies.

The budget message that follows touches on several topics including the current local economic climate that this budget was prepared, a budget overview of all funds/departments, interfund transfers, FY 2025-26 capital projects that are being proposed, the long term debt schedule, a host of relevant statistical information to show historical economic trends, an explanation of how the approved budget can be amended during the fiscal year to meet changing governmental needs, and a predicted outlook for FY 2025-26.

Current Local Economic Climate

The FY 2025-26 proposed budget was prepared during uncertain economic times with the high interest rates, elevated home mortgage rates, possible global supply chain issues, labor shortages, less federal assistance, and generally increasing prices. This high level of uncertainty combined with the following current local and national economic statistics were considered when preparing this proposed budget:

- The county's population increased from 32,024 in 2010 to 36,929 in 2024, an increase of approximately 15.3%. From 2020 to 2024, the population increased from 34,666 to 36,929, an increase of approximately 6.53%.
- The county's single-family home building permits and their values have been increasing over the previous several years but significantly decreased during FY 2022-23. For FY 2023-24, these permits and their values increased. For FY 2024-25, home values have increased but single-family home building permits have decreased.
- The county's solid waste tonnage collections have been increasing over the previous several years but the annual rate of increase is slowing. The county is still collecting about 20,000 tons of solid waste per year.
- Water Works active customers have been increasing over the previous several years. This department is now servicing about 9,650 customers per year.
- Since 2015, the county's tax digest value has been increasing. The tax digest increased from \$1,205,667,300 in 2015 to \$1,768,982,336 in 2024, an increase of approximately 46.7%. The 2025 tax digest value is projected to increase further based on recent property sales. However, future tax digest values are difficult to predict with recent legislation.

BUDGET MESSAGE

Current Local Economic Climate *(continued)*

- Sales tax collections including LOST, SPLOST, and TSPLOST have all been increasing for the previous few years but the annual rate of increase has continued to slow.
- Since 2018, the county's unrestricted General Fund fund balance has been increasing. This fund balance increased from \$7,912,281 in 2018 to \$23,110,832 in 2023, an increase of approximately 192.06%.
- The county's property tax millage rate of 6.14 remained unchanged for many years. The millage rate increased to 8.64 in 2017, decreased to 8.63 in 2018, increased again to 9.38 in 2019, decreased to 9.13 in 2022 and has remained at that rate since.
- The current local unemployment rate is 3.5% as compared to the state rate of 3.6% and the national rate of 4.2%.
- The national rate of inflation has been low for several years averaging about 1.3% in 2016, 2.1% in 2017, 2.4% in 2018, 1.8% in 2019, and 1.2% in 2020. However, during 2021, the national rate of inflation jumped to 4.7%, further increased to 8.0% during 2022, slowed to 4.1% during 2023, and further slowed to 2.9% in 2024. The rate of inflation for the first quarter of 2025 is 2.4%

Budget Overview

The county's all-fund proposed budget for FY 2025-26 totals \$64,702,571, a decrease of \$6,521,461 (9.2%) from the previous fiscal year's approved budget. The proposed budget contains a 3% cost-of-living-allowance effective July 1, 2025 and a 1% longevity allowance effective on the employee's anniversary month at a cost of approximately \$1,917,954. To keep the employee health care cost as reasonable as possible, the county's health care broker sought competitive proposals. Based on that process, the health care broker and county staff are recommending changing to Anthem with no plan changes. Changing to Anthem results in a 4.76% increase in health care costs which will be absorbed by the county leaving employee cost the same. In addition, dependent health coverage is budgeted to be about 70%. The proposed budget does not contain a millage rate increase but assumes the millage rate will not be rolled back. The entire budget, which is prepared on a cash basis of accounting as opposed to the modified accrual basis that the annual audit is prepared, is detailed by Fund as follows:

BUDGET MESSAGE

Budget Overview

General Fund

The General Fund totals \$38,487,107 an increase of \$1,201,103 (3.2%) from the previous fiscal year's amended budget. This fund is balanced using \$8,567,454 from General Fund reserves. See pages 20 to 92 for each General Fund department's budget highlights and detailed expenditures.

Special Revenue Funds

The eight Special Revenue Funds total \$4,020,427 a decrease of \$2,611,347 (39.4%) from the previous fiscal year's amended budgets. The Special Revenue Funds consist of the ARP Act Grant Fund (\$1,616,852), Confiscated Assets Fund (\$15,500), County Jail Fund (\$71,000), County Law Library Fund (\$15,500), Drug Abuse Treatment & Education Fund (\$16,000), Emergency Telephone System Fund (\$1,992,075), Hotel/Motel Tax Fund (\$255,000), and the Local Victim Assistance Program Fund (\$38,500). See pages 93 to 110 for each Special Revenue Fund's budget highlights and detailed expenditures.

Capital Project Funds

The five Capital Project Funds total \$10,921,636, a decrease of \$1,785,124 (14.0%) from the previous fiscal year's amended budgets. The Capital Project Funds consist of Local Maintenance & Improvement Fund (\$2,051,426), the Public Improvements Authority Fund (\$2,360,542), TSPLOST-2013 Fund (\$90,111), SPLOST-2019 Fund (\$829,558), TSPLOST-2023 Fund (\$1,290,000), and SPLOST-2025 Fund (\$4,300,000). See pages 112 to 124 for each Capital Project Fund's budget highlights and detailed expenditures.

Enterprise Funds

The three Enterprise Funds total \$15,299,349, a decrease of \$2,393,371 (13.52%) from the previous fiscal year's amended budgets. The Enterprise Funds consist of the Airport Fund (\$2,931,082), Solid Waste Fund (\$2,762,267), and the Water Works Fund (\$9,606,000) (\$9,406,000 for Water Department and \$200,000 for Wastewater Department). See pages 127 to 139 for each Enterprise Fund's budget highlights and detailed expenditures.

Interfund Transfers

Interfund Transfers total \$4,025,949. These transfers include:

- \$1,246,575 transfer out from the General Fund to the Emergency Telephone System Fund pay for a portion of 911 Center operations.
- \$418,832 transfer out from the General Fund to the Airport Fund to pay for a portion of airport operations.
- \$1,036,511 transfer out from the General Fund to the Public Improvements Authority to pay debt payments for the Public Safety System bonds.
- \$619,764 transfer out from the Water Works Fund to the Public Improvements Authority Fund to pay debt payments on the 2012 revenue bonds.
- \$704,267 transfer out from the SPLOST-2025 Fund to the Public Improvements Authority Fund to pay debt payments for the Community Center.

BUDGET MESSAGE

Budget Overview

FY 2025-26 Proposed Capital Projects *(included in budget)*

A capital item is any one item that cost \$5,000 or more and has a useful life of one year or more

Department/Fund	Capital Item	Estimated Cost
General Fund - \$668,966		
Community Center	Commercial Fitness Equipment	75,000
Information Technology	Building Security	30,000
Jail	Replacement Locking System	110,993
Prison	Fencing	21,595
Probate	File Storage System	45,128
Recreation	Moultrie Field Improvements	81,250
Recreation	Pine Mountain Valley Park Improvements	255,000
Vehicle Maintenance	Vehicle	50,000
Special Revenue Funds - \$1,616,852		
ARP Act Grant	New Elevated Water Tank	1,616,852
Capital Project Funds - \$7,184,828		
LMIG Fund	LMIG Resurfacing	930,000
LMIG Fund	LRA Resurfacing	1,121,426
TSPLOST-2013	County Roads and Bridges	90,111
SPLOST-2019	Courthouse Renovations Phase II	202,250
SPLOST-2019	Fire Truck	500,000
SPLOST-2019	Roll Up Doors - EMS	30,000
SPLOST-2019	Replacement Dash/Body Cams	97,308
TSPLOST-2023	County Roads and Bridges	940,000
TSPLOST-2023	Road Materials (Public Works)	200,000
TSPLOST-2023	ROW Mowers w/Bat Wing Attachments	150,000
SPLOST-2025	New Elevated Water Tank	776,243
SPLOST-2025	Sheriff's Office Replacement Vehicles	500,000
SPLOST-2025	Courthouse Renovations Phase II	1,287,490
SPLOST-2025	Ambulance Remounts	360,000
Enterprise Funds - \$4,442,216		
Airport/Grant	Hangar Site Preparation	1,615,000
Airport/Grant	Terminal Building Expansion	750,000
Solid Waste	Lawn Mower and Compactors	12,000
Solid Waste	Replacement Commercial Dumpsters	5,000
Water Works	General Water System Improvement	410,216
Water Works	Lead Line Inventory	400,000
Water Works	PFAS Pilot Study	600,000
Water Works	Lower Blue Springs Rd WL	25,000
Water Works/GEFA Loan	U.S. 27 Water Line Upgrade	40,000
Water Works/Grant	New Generator Installation	485,000
Water Works	Vehicles (2)	100,000
Total Cost of Capital Projects		13,912,862

BUDGET MESSAGE

Long Term Debt

The budget contains a debt schedule of all the county's debt. Currently, the county has seven forms of debt totaling \$27,927,980 (principal and interest). For FY 2025-26, debt payments will be \$2,903,623 (principal and interest).

Statistical Information

The budget contains a host of relevant statistical information to show historical economic trends.

Budget Amendments

After the annual budget is approved, it can be amended during the fiscal year to meet changing governmental needs by a majority vote of the Board in a public meeting to increase departmental appropriations using appropriate revenue sources such as reserves, awarded grants, or other sources.

Looking Forward to FY 2025-26

Looking forward to next fiscal year, county staff is projecting another uncertain year due to continued high interest rates, elevated home mortgage rates, global supply chain issues, labor shortages, less federal aid such as CARES and ARP grant funds, generally excessive prices, global unrest, and implementation of the recently approved HB 581 that could possibly affect county revenue sources. Staff has spotlighted several issues that will need attention in upcoming years including water line replacements and additional road paving. County staff will closely monitor sales tax collections, building permits issuance, hotel/motel tax revenue, business license issuance, property tax collections, and the local unemployment rate and adjust spending accordingly.

The preceding information is intended to provide the Board of Commissioners with a broad overview of the proposed budget. Additional information will be provided during the budget sessions and public hearings.

Respectfully submitted,

*The Administration
and Finance Team*



GENERAL FUND

The General Fund is used to account for all financial transactions of a general nature which are not accounted for in other funds. The General Fund is supported by revenues derived from taxes, licenses, permits, charges for services, fines, investments, and other sources. Services funded by the General Fund include general government, law enforcement, court system, and health and human services.

GENERAL FUND REVENUES

TAXES

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-311100	Real Property - Current Year	14,967,044	14,700,000	14,700,000	14,700,000
100-001-0000-311120	Timber	18,394	25,000	25,000	25,000
100-001-0000-311200	Real Property - Prior Year	228,804	70,000	70,000	70,000
100-001-0000-311310	Motor Vehicle	54,402	130,000	130,000	130,000
100-001-0000-311315	Motor Vehicle- TAVT	2,478,386	2,400,000	2,400,000	2,400,000
100-001-0000-311316	Motor Vehicle- AAVT	22,160	20,000	20,000	20,000
100-001-0000-311320	Mobile Home	11,448	12,000	12,000	12,000
100-001-0000-311340	Intangible	233,666	400,000	400,000	400,000
100-001-0000-311350	Railroad	13,222	0	0	0
100-001-0000-311600	Real Estate Transfer	175,534	250,000	250,000	250,000
100-001-0000-311750	CATV Franchise Tax	80,845	136,000	136,000	136,000
100-001-0000-313100	Local Option Sales Tax	3,002,974	3,000,000	3,000,000	3,000,000
100-001-0000-314200	Alcoholic Beverage Tax	164,942	175,000	175,000	175,000
100-001-0000-316100	Business & Occupation Taxes	68,933	70,000	70,000	70,000
100-001-0000-316200	Insurance Premium Taxes	2,453,537	2,400,000	2,400,000	2,400,000
100-001-0000-316300	Financial Institution Taxes	36,493	30,000	30,000	30,000
100-001-0000-319000	Penalties and Interest	276,961	220,000	220,000	220,000
100-001-0000-319500	Fi Fa	20,320	25,000	25,000	25,000
Total Taxes		24,308,064	24,063,000	24,063,000	24,063,000

LICENSES & PERMITS

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-321100	Alcoholic Beverages	47,036	60,000	60,000	60,000
100-001-0000-322201	Building Permits	307,298	330,000	330,000	330,000
100-001-0000-322202	Manufacturing Housing Permits	4,941	1,200	1,200	1,200
100-001-0000-322203	Fireworks Permits	0	100	100	100
100-001-0000-322211	Land Disturbance Permits	1,508	5,000	5,000	5,000
100-001-0000-322212	Driveway Permits	8,270	5,000	5,000	5,000
Total Licenses & Permits		369,054	401,300	401,300	401,300

INTERGOVERNMENTAL REVENUE

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-331101	EMA Grant	6,322	8,600	8,600	8,600
100-001-0000-335101	Jail COVID-19 Filter	145,819	0	0	0
100-001-0000-336001	Wellness Grant	(24,832)	3,000	3,000	3,000
100-001-0000-336002	ACCG Workers Comp Safe Grant	0	5,000	5,000	5,000
100-008-0000-334102	EMS Trauma Grant	5,466	5,900	7,500	7,500
100-001-0000-334100	GOHS Not-Heat Grant	0	0	41,453	41,453
Total Intergovernmental Revenue		132,775	22,500	65,553	65,553

GENERAL FUND REVENUES

CHARGES FOR SERVICES

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-341300	Zoning Fees and Appeals	4,900	3,500	3,500	3,500
100-001-0000-341310	Plat and Plan Review Fees	2,390	4,000	4,000	4,000
100-001-0000-341400	Copies and Facsimiles	1,022	1,000	1,000	1,000
100-001-0000-341719	Solid Waste Fund Indirect Cost	100,000	100,000	100,000	100,000
100-001-0000-341761	County Jail Fund Indirect Cost	65,000	71,000	71,000	71,000
100-001-0000-341793	Water Works Fund Indirect Cost	100,000	100,000	100,000	100,000
100-001-0000-341910	Election Qualifying Fees	4,408	0	0	0
100-001-0000-341930	Sale of Maps	470	200	200	200
100-001-0000-341940	Commissions on Tax Collections	742,832	720,000	720,000	720,000
100-001-0000-342101	Sheriff Receipts	25,757	20,000	20,000	20,000
100-001-0000-342330	Corrections - Boarding	1,299,782	1,200,000	1,200,000	1,200,000
100-001-0000-342331	State Inmate Boarding	26,788	20,000	20,000	20,000
100-001-0000-342332	Federal Prison Commission	101,838	50,000	50,000	50,000
100-001-0000-342600	Ambulance Charges	1,283,297	1,200,000	1,200,000	1,200,000
100-001-0000-343301	GDOT Crew	13,167	39,500	39,500	39,500
100-001-0000-343901	Pipe Sales	25,803	25,000	25,000	25,000
100-001-0000-343902	Work Crew- City of Manchester	48,619	60,000	60,000	60,000
100-001-0000-343903	Prison Crew- Talbot County	63,003	60,000	60,000	60,000
100-001-0000-343904	Work Crew- City of West Point	42,358	60,000	60,000	60,000
100-001-0000-343906	Work Crew- Meriwether County	43,829	60,000	60,000	60,000
100-001-0000-346100	Animal Control Fees	14,680	10,000	10,000	10,000
100-001-0000-347001	Community Center Membership	45,425	25,000	25,000	25,000
100-001-0000-347002	Community Center Rental	100,875	42,000	42,000	42,000
100-001-0000-347003	Community Center Program Fee	52,670	25,000	25,000	25,000
100-001-0000-347004	Community Center Guest Pass	15,690	5,000	5,000	5,000
100-001-0000-347005	Community Center Other Fees	2,561	30,000	30,000	30,000
100-001-0000-349300	Returned Check Fee	0	100	100	100
100-001-0000-382001	Telephone - Jail	14,367	20,000	20,000	20,000
100-001-0000-382002	Commission - Corrections	42,478	60,000	60,000	60,000
Total Charges for Services		4,284,006	4,011,300	4,011,300	4,011,300

FINES & FORFEITURES

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-351110	Superior Court	102,798	150,000	150,000	150,000
100-001-0000-351130	Magistrate Court	33,687	40,000	40,000	40,000
100-001-0000-351150	Probate Court	668,499	475,000	475,000	475,000
100-001-0000-351401	Restitution	290	0	0	0
Total Fines & Forfeitures		805,274	665,000	665,000	665,000

GENERAL FUND REVENUES

INVESTMENT INCOME

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-361000	Interest Revenue	845,451	600,000	600,000	600,000
Total Investment Income		845,451	600,000	600,000	600,000

CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-371000	Various Contributions	0	50,000	50,000	50,000
Total Contributions & Donations From Private Sources		0	50,000	50,000	50,000

MISCELLANEOUS REVENUE

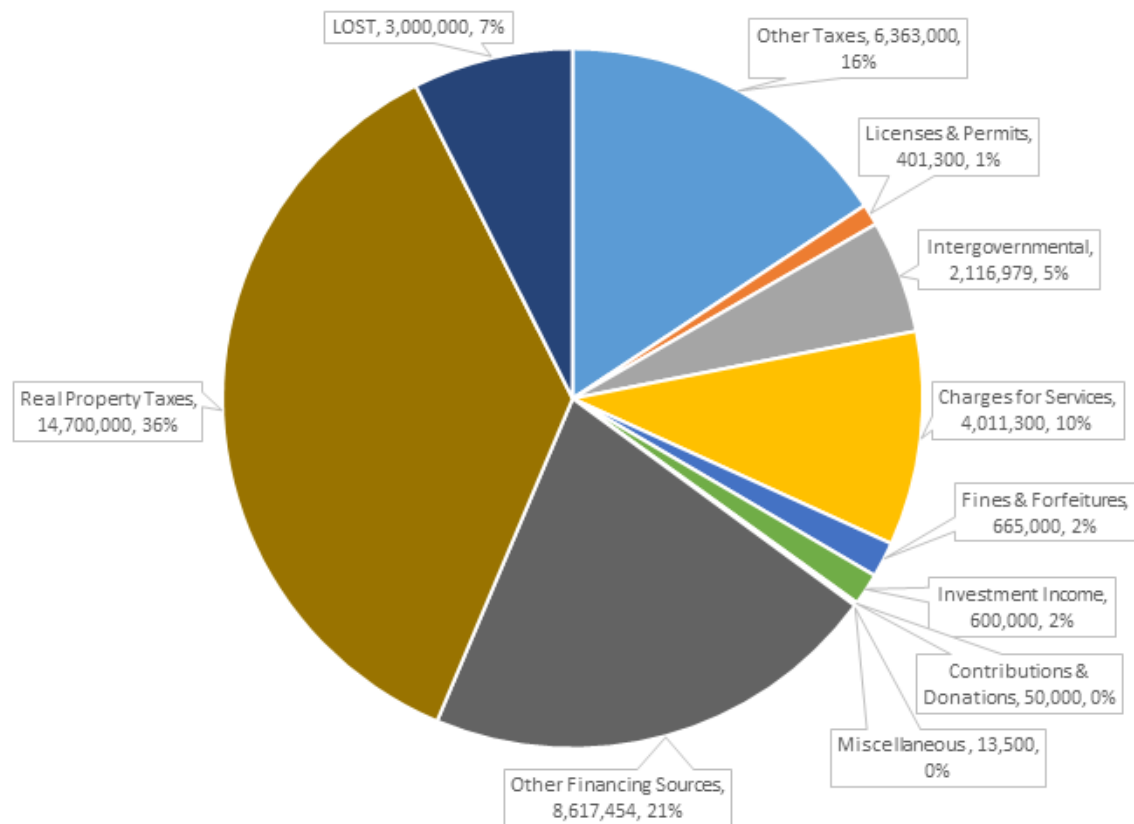
Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-381000	Miscellaneous	26,871	5,000	5,000	5,000
100-001-0000-381001	Rents	15,300	8,500	8,500	8,500
100-001-0000-381002	Insurance Proceeds	76,829	0	0	0
100-001-0000-383000	Reimbursement for Damaged Property	2,074	0	0	0
Total Miscellaneous Revenue		121,074	13,500	13,500	13,500

OTHER FINANCING SOURCES

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-001-0000-391275	Transfer in from Hotel/Motel Fund	53,879	0	0	0
100-001-0000-392100	Proceeds From the Sale of Capital Assets	64,127	50,000	50,000	50,000
100-001-0000-399999	Use of Fund Reserves	0	7,409,404	8,567,454	8,567,454
Total Other Financing Sources		118,006	7,459,404	8,617,454	8,617,454
Total General Fund Revenues		30,983,702	37,286,004	38,487,107	38,487,107

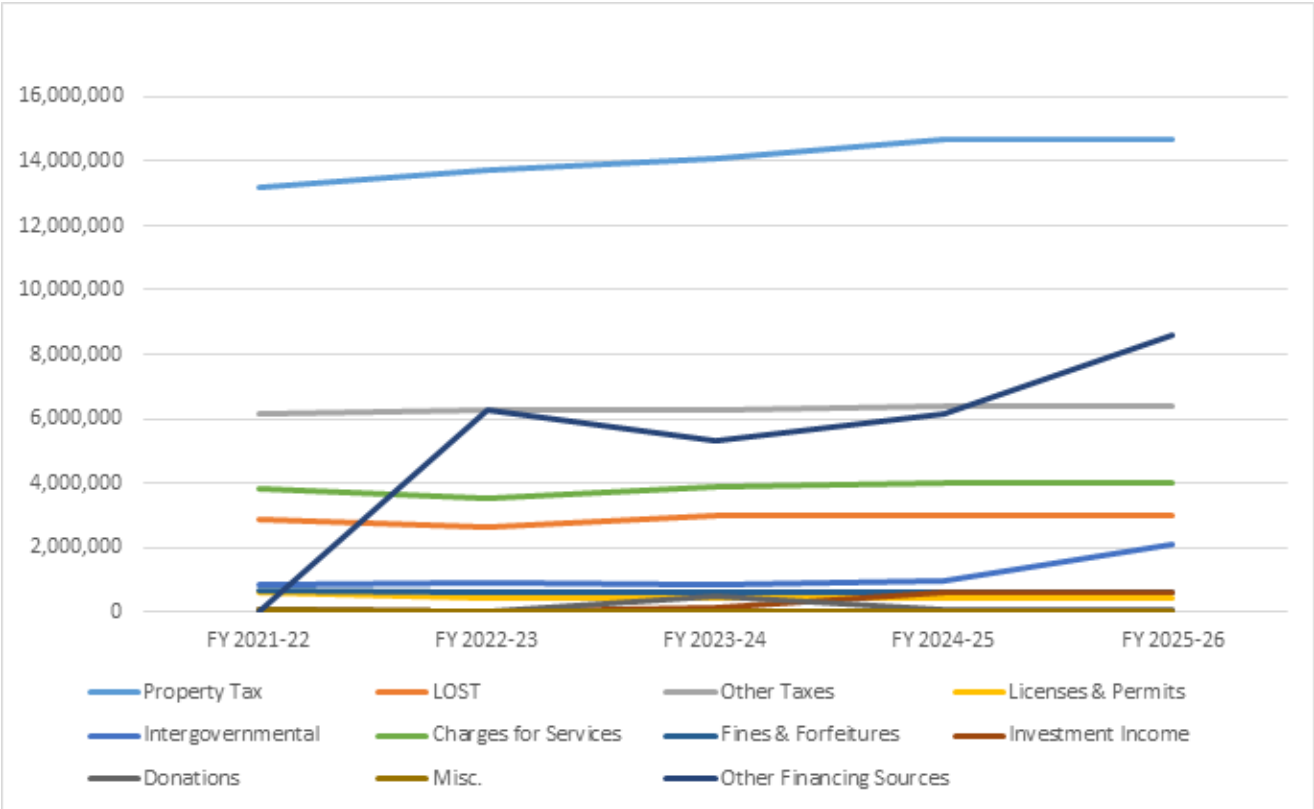
GENERAL FUND REVENUES

GENERAL FUND REVENUES BY SOURCE



GENERAL FUND REVENUES

GENERAL FUND REVENUES BY SOURCE
HISTORIAL TRENDS



GENERAL FUND EXPENDITURES

GENERAL FUND DEPARTMENTS

Department Number	Expenditure Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-002	ADMINISTRATION	1,222,684	698,150	526,917	526,917
100-021	ANIMAL CONTROL	300,897	338,940	372,403	372,403
100-050	BOARD OF COMMISSIONERS	189,530	613,910	692,865	692,865
100-024	BOARD OF ELECTIONS & REGISTRATION	298,853	275,235	313,364	313,364
100-053	BOARD OF EQUALIZATION	1,830	9,500	9,253	9,253
100-007	CLERK OF SUPERIOR COURT	721,687	747,790	828,166	828,166
100-028	COMMUNITY CENTER	562,688	639,600	751,687	751,687
100-029	COMMUNITY DEVELOPMENT	608,933	685,500	725,958	725,958
100-014	CORONER	101,283	123,730	119,748	119,748
100-066	ECONOMIC DEVELOPMENT	0	0	290,073	290,073
100-026	DISTRICT ATTORNEY	338,499	411,350	433,235	433,235
100-008	EMERGENCY MEDICAL SERVICES	5,171,634	3,886,733	4,514,283	4,514,283
100-004	EXTENSION SERVICE	163,304	181,470	172,179	172,179
100-006	FACILITIES MAINTENANCE	786,971	892,350	873,932	873,932
100-052	FINANCE	4,237	505,200	610,446	610,446
100-051	INFORMATION TECHNOLOGY	543,487	728,071	833,017	833,017
100-011	JAIL	2,621,182	2,801,145	3,221,155	3,221,155
100-023	MAGISTRATE COURT	380,492	389,433	425,931	425,931
100-035	NON-DEPARTMENTAL	482,312	555,800	636,800	636,800
100-015	PRISON	3,455,064	3,789,924	3,989,665	3,989,665
100-009	PROBATE COURT	389,559	498,790	584,112	584,112
100-016	PUBLIC WORKS	2,166,416	4,438,382	4,706,386	2,654,960
100-032	RECREATION	1,956,031	1,603,100	1,459,323	1,459,323
100-010	SHERIFF'S OFFICE	5,209,963	5,977,604	6,587,861	6,587,861
100-022	SUPERIOR COURT	413,372	506,860	520,495	520,496
100-005	TAX ASSESSOR	848,017	873,550	910,236	910,236
100-003	TAX COMMISSIONER	489,724	670,725	690,451	690,451
100-017	VEHICLE MAINTENANCE	592,604	727,312	787,372	787,372
100-036	VOLUNTEER FIRE DEPARTMENTS	1,222,982	667,132	667,132	667,132
Total General Fund Departments		31,244,235	34,237,286	37,254,446	35,203,020

GENERAL FUND OUTSIDE AGENCIES

Department Number	Expenditure Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-034	GA DFACS	16,369	17,070	17,070	17,070
100-034	New Horizons Community Service Bd.	6,000	6,000	6,000	6,000
100-034	Senior Citizen Center	8,264	9,100	9,100	9,100
100-031	Health Department	250,150	250,000	250,000	250,000
100-027	Troup- Harris Regional Library	300,000	300,000	300,000	300,000
Total General Fund Outside Agencies		580,783	582,170	582,170	582,170

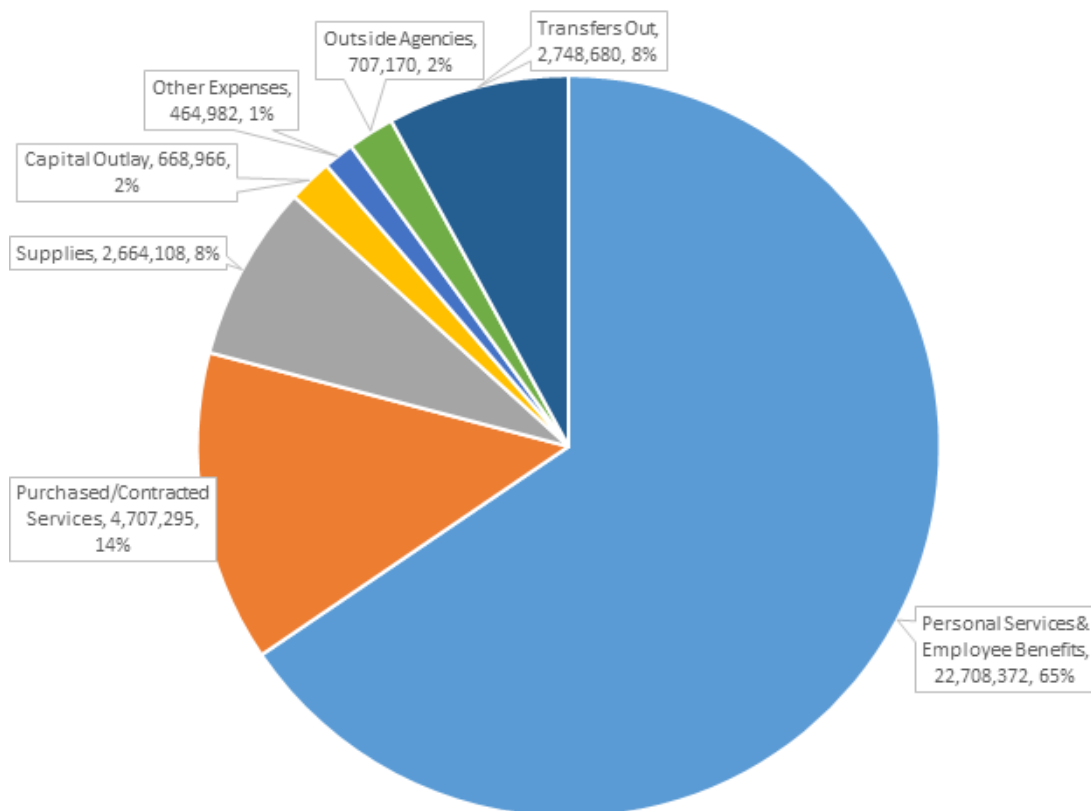
GENERAL FUND EXPENDITURES

GENERAL FUND TRANSFERS OUT

Department Number	Expenditure Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-035-9000-611013	Transfer Out To E-911	1,584,669	1,086,860	1,246,575	1,246,575
100-035-9000-611037	Transfer Out To Airport	283,174	445,970	418,832	418,832
100-035-9000-611079	Transfer Out To PIA Fund	0	0	1,036,511	1,036,511
Total General Fund Transfers Out		1,867,843	1,532,830	2,701,918	2,701,918

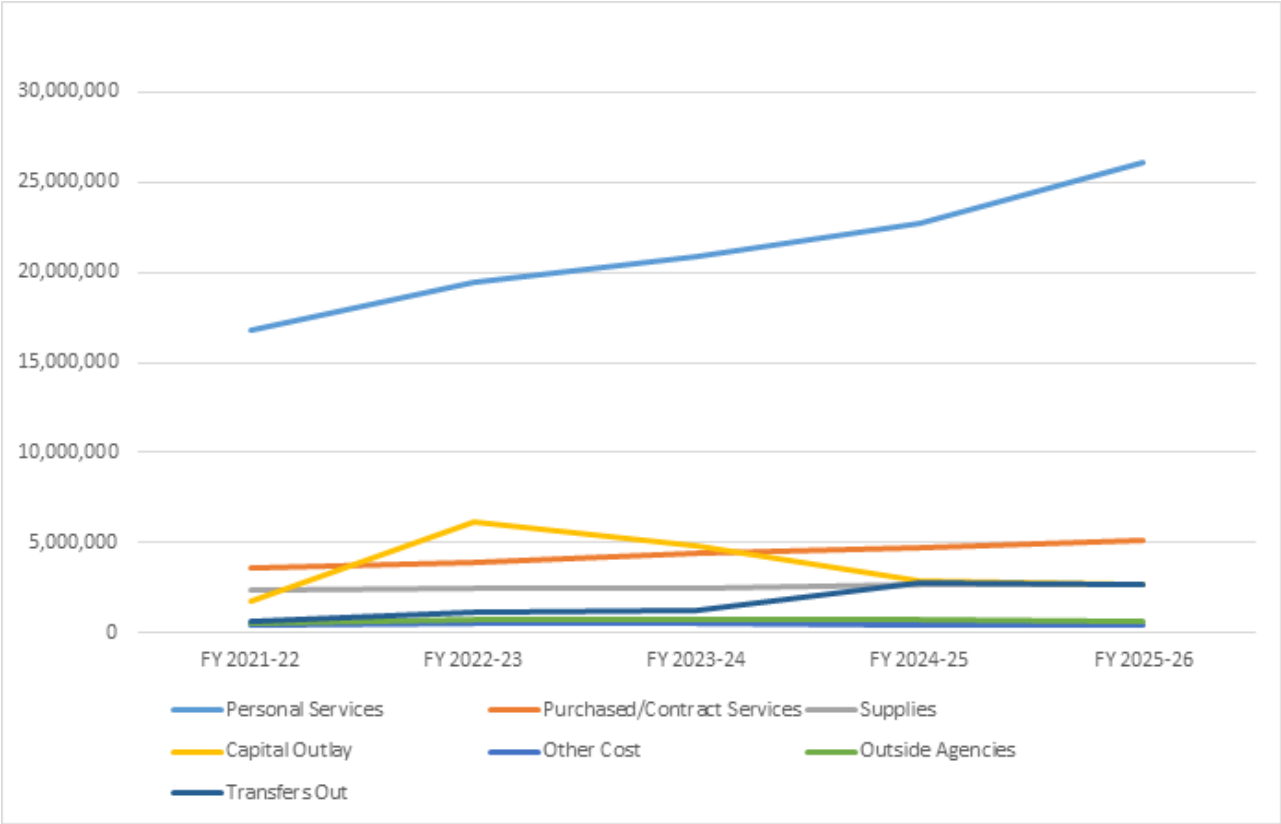
Total General Fund Expenditures	33,692,861	36,352,286	40,538,533	38,487,107
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GENERAL FUND EXPENDITURES BY TYPE



GENERAL FUND EXPENDITURES

GENERAL FUND EXPENDITURES BY TYPE HISTORICAL TRENDS





GENERAL FUND

Departmental Budgets of the
General Fund Departments and Outside Agencies

ADMINISTRATION

DEPARTMENT PROFILE

This department performs the administrative functions of the county and is composed of many facets including the appointed County Manager who implements Board policy, supervises the daily operations of the departments under the Board's jurisdiction, coordinates activities among those departments, elected officials, and outside agencies, supervises major projects, and prepares and monitors the annual budget. This department is also responsible for the recruitment and training of new employees for all county departments.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
County Manager	1	1	1
County Clerk	1	0	0
HR Generalist	1	1	1
Payroll & Benefit Clerk	1	0	0
Chief Financial Officer	1	0	0
Sr. Accounting Technician	1	0	0
Accountant/Procurement	1	0	0
Administrative Assistant/Finance Assistant	1	1	1
Total Positions	8	3	3

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

ADMINISTRATION

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-002-___-511100	Regular Employees	557,797	452,375	290,884	290,884
100-002-___-511300	Overtime	4,927	0	0	223
100-002-___-5121__	Group Insurance	63,920	47,165	37,951	37,951
100-002-___-512200	FICA	33,927	27,309	18,049	18,049
100-002-___-512300	Medicare	7,990	6,494	4,444	4,221
100-002-___-5124__	Retirement Contributions	98,583	72,708	47,305	47,305
100-002-___-512600	Unemployment Insurance	(0)	116	100	100
100-002-___-512700	Worker's Compensation	1,408	1,833	961	961
Total Personal Services and Employee Benefits		768,553	608,000	399,692	399,692

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-002-1__-521200	Professional Services	308,296	13,000	50,000	50,000
100-002-1__-521300	Technical Services	46,186	29,300	25,000	25,000
100-002-1__-522210	Repairs and Maintenance-Equipment	60	300	300	300
100-002-1__-522260	Repairs and Maintenance-Vehicle	120	1,000	1,000	1,000
100-002-1__-522323	Copier Lease Agreement	7,074	6,000	5,000	5,000
100-002-1__-523210	Communications-Telephone	7,075	2,000	4,000	4,000
100-002-1__-523250	Communications-Postage	2,109	1,000	500	500
100-002-1__-523300	Advertising	18,219	5,000	5,000	5,000
100-002-1__-523400	Printing and Binding	58	100	100	100
100-002-1__-523500	Travel	13,192	1,500	1,500	1,500
100-002-1__-523600	Dues and Fees	5,880	2,800	8,000	8,000
100-002-1__-523700	Education and Training	3,591	4,000	1,500	1,500
100-002-1__-523901	Other Services	3,420	8,000	8,000	8,000
Total Purchased/Contracted Services		415,280	74,000	109,900	109,900

Supplies

Account Number	Account Description	FY'24 Unaudited	FY'25 Adopted	Manager Proposed	Commission Approved
100-002-1__-531101	General Supplies-Office	22,890	7,000	7,000	7,000
100-002-1__-531150	General Supplies-Tires	29	250	250	250
100-002-1__-531210	Water/Sewer	2,127	800	975	975
100-002-1__-531230	Electricity	7,033	3,500	4,500	4,500
100-002-1__-531270	Gasoline/Diesel/Oil	909	1,600	1,600	1,600
100-002-1__-531600	Small Equipment	5,863	3,000	3,000	3,000
Total Supplies		38,851	16,150	17,325	17,325

Total Administration		1,222,684	698,150	526,917	526,917
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ANIMAL CONTROL

DEPARTMENT PROFILE

The Animal Control Department enforces the county's animal control ordinance on a county-wide basis including all municipalities. This department responds to complaints regarding stray and nuisance animals, animal cruelty, animal bites, and rabies exposure in conjunction with the local Health Department. The department provides temporary shelter for stray, unwanted, and homeless animals at the 20-unit dog and 28-unit cat animal shelter. The department also conducts an adoption program, trap loan program, and coordinates activities with the local Humane Society.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Animal Control Manager	0	0	1
Animal Control Officer	3	3	3
Administrative Assistant	1	1	0
Inmates	2	2	2
Total Positions	4	4	4

FY 2025-26 BUDGET HIGHLIGHTS

- Professional Services expenses of \$12,000 are for veterinary services to spay/neuter, install location chips, and provide shots and testing.
- General Supplies-Medical expenses of \$23,000 are for medical supplies such as dewormers, vaccines, and flea control products.
- General Supplies-Other expenses of \$10,000 for the purchase pet food and litter that cannot otherwise be donated.



Harris County's Animal Shelter

ANIMAL CONTROL

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-021-3910-511100	Regular Employees	159,162	166,000	177,139	177,139
100-021-3910-511300	Overtime	5,404	3,000	6,080	6,080
100-021-3910-5121__	Group Insurance	27,838	46,000	58,592	58,592
100-021-3910-512200	FICA	9,841	10,800	11,360	11,360
100-021-3910-512300	Medicare	2,302	2,400	2,657	2,657
100-021-3910-5124__	Retirement Contributions	35,213	27,200	29,773	29,773
100-021-3910-512600	Unemployment Insurance	(0)	240	106	106
100-021-3910-512700	Workers' Compensation	742	1,650	1,546	1,546
Total Personal Services and Employee Benefits		240,501	257,290	287,253	287,253

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-021-3910-521200	Professional Services	12,210	12,000	12,000	12,000
100-021-3910-5213__	Technical Services	300	800	800	800
100-021-3910-522210	Repairs and Maintenance-Equipment	161	500	500	500
100-021-3910-522220	Repairs and Maintenance-Building	1,739	2,000	2,000	2,000
100-021-3910-522260	Repairs and Maintenance-Vehicle	1,642	1,000	3,000	3,000
100-021-3910-522323	Copier Lease Agreement	443	0	500	500
100-021-3910-523210	Communications-Telephone	4,365	3,850	3,850	3,850
100-021-3910-523211	Communications - Internet	111	500	500	500
100-021-3910-523250	Communications-Postage	9	100	100	100
100-021-3910-523300	Advertising	0	200	200	200
100-021-3910-523400	Printing and Binding	189	200	200	200
100-021-3910-523500	Travel	963	700	700	700
100-021-3910-523600	Dues and Fees	757	500	500	500
100-021-3910-523700	Education and Training	0	1,500	1,500	1,500
Total Purchased/Contracted Services		22,889	23,850	26,350	26,350

ANIMAL CONTROL

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-021-3910-531101	General Supplies-Office	1,830	2,000	2,000	2,000
100-021-3910-531120	General Supplies-Janitorial	4,388	3,500	3,500	3,500
100-021-3910-531150	General Supplies-Tires	0	800	800	800
100-021-3910-531160	General Supplies - Medical	0	23,000	23,000	23,000
100-021-3910-531190	General Supplies-Other	9,864	10,000	10,000	10,000
100-021-3910-531230	Electricity	6,348	8,000	8,000	8,000
100-021-3910-531270	Gasoline/Diesel/Oil	5,114	3,500	4,500	4,500
100-021-3910-531600	Small Equipment	9,244	5,500	5,500	5,500
100-021-3910-531710	Uniforms	718	1,500	1,500	1,500
Total Supplies		37,507	57,800	58,800	58,800
Total Animal Control		300,897	338,940	372,403	372,403

BOARD OF COMMISSIONERS

DEPARTMENT PROFILE

The Board of County Commissioners is composed of five members elected by the voters through district elections for four-year staggered terms. The Board selects a Chairman and Vice-Chairman every January. The Board, as the county's governing authority, is responsible for establishing policy for county operations, enacting ordinances and resolutions to promote the county's health, safety, and welfare, and approving the annual budget and millage rate which funds the operations of the departments under the Board's jurisdiction, other elected officials, and various outside agencies. The Board appoints a County Clerk to serve as clerk to the Board to prepare and advertise commission agendas, record commission meetings, prepare commission meeting minutes, and respond to open records request. The Board also appoints a county manager to supervise the day-to-day operations of the county and a county attorney to provide legal advice to the Board and county staff.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
County Commissioner (elected)	5	5	5
County Clerk	0	1	1
Public Information Officer (Part-Time)	0	0	0
Total Positions	5	6	6

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year

BOARD OF COMMISSIONERS

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-050-___-511100	Regular Employees	107,108	185,000	231,684	231,684
100-050-___-5121__	Group Insurance	20,432	70,000	89,626	89,626
100-050-___-512200	FICA	6,437	11,500	14,364	14,364
100-050-___-512300	Medicare	1,505	2,700	3,359	3,359
100-050-___-5124__	Retirement Contributions	9,780	30,000	37,649	37,649
100-050-___-512600	Unemployment Insurance	0	210	160	160
100-050-___-512700	Workers' Compensation	1,461	3,100	3,624	3,624
Total Personal Services and Employee Benefits		146,723	302,510	380,465	380,465

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-050-11__-521200	Professional Services	0	247,000	247,000	247,000
100-050-11__-521300	Technical Services	0	3,900	3,900	3,900
100-050-11__-522323	Copier Lease Agreement	0	1,000	1,000	1,000
100-050-11__-523210	Communications - Telephone	0	500	500	500
100-050-11__-523250	Communications- Postage	0	2,500	2,500	2,500
100-050-11__-523300	Advertising	0	12,000	12,000	12,000
100-050-11__-523400	Printing and Binding	0	300	300	300
100-050-11__-523500	Travel	20,964	20,000	20,000	20,000
100-050-11__-523600	Dues and Fees	6,534	6,300	6,300	6,300
100-050-11__-523700	Education and Training	13,659	12,000	12,000	12,000
100-050-11__-52390__	Other Services	908	1,000	2,000	2,000
Total Purchased/Contracted Services		42,066	306,500	307,500	307,500

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-050-11__-531101	General Supplies-Office	266	2,000	2,000	2,000
100-050-11__-531210	Water/Sewer	0	200	200	200
100-050-11__-531230	Electricity	0	500	500	500
100-050-11__-531600	Small Equipment	475	2,200	2,200	2,200
Total Supplies		740	4,900	4,900	4,900

Total Board of Commissioners	189,530	613,910	692,865	692,865
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BOARD OF ELECTIONS & REGISTRATION

DEPARTMENT PROFILE

The Board of Elections & Registration consists of three members appointed by the Board of County Commissioners for four-year staggered terms. The Board of Elections & Registration recommends and the Board of County Commissioners appoints an Election Supervisor/Chief Registrar to conduct county elections, register citizens to vote, maintain the list of registered voters, issue absentee ballots, disseminate information to the public, train poll workers, keep abreast of all state laws pertaining to elections and voter registration, and assist the cities with their elections.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Election Supervisor/Chief Registrar	1	1	1
Administrative Assistant	1	1	1
Board Members (part-time at \$48 per meeting)	3	3	3
Poll Workers (as needed)	90	90	90
Total Positions	2	2	2

FY 2025-26 BUDGET HIGHLIGHTS

- For FY 2025-26, three elections are expected to occur.
- Contract Labor expenses include \$34,000 for temporary poll workers.

BOARD OF ELECTIONS & REGISTRATION

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-024-1400-511100	Regular Employees	160,605	117,000	108,429	108,429
100-024-1400-511300	Overtime	22,016	10,000	24,768	24,768
100-024-1400-51210_	Group Insurance	25,293	25,000	32,892	32,892
100-024-1400-512200	FICA	7,052	8,500	11,358	11,358
100-024-1400-512300	Medicare	1,649	1,900	2,656	2,656
100-024-1400-5124__	Retirement Contributions	12,617	17,500	21,547	21,547
100-024-1400-512600	Unemployment Insurance	0	235	108	108
100-024-1400-512700	Workers' Compensation	416	1,500	605	605
Total Personal Services and Employee Benefits		229,649	181,635	202,364	202,364

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-024-1400-5213__	Technical Services-Maint. Agreement	19,622	21,000	24,000	24,000
100-024-1400-522320	Rentals	247	3,000	4,500	4,500
100-024-1400-522323	Copier Lease Agreement	1,989	2,000	2,000	2,000
100-024-1400-523210	Communications-Telephone	1,469	1,300	1,300	1,300
100-024-1400-523250	Communications-Postage	165	4,000	5,000	5,000
100-024-1400-523300	Advertising	0	200	200	200
100-024-1400-523400	Printing and Binding	14,421	4,200	12,000	12,000
100-024-1400-523500	Travel	2,129	1,200	1,800	1,800
100-024-1400-523600	Dues and Fees	446	200	200	200
100-024-1400-523700	Education and Training	1,560	3,000	3,000	3,000
100-024-1400-523850	Contract Labor	9,877	34,000	50,000	50,000
Total Purchased/Contracted Services		51,925	74,100	104,000	104,000

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-024-1400-531101	General Supplies-Office	(4,039)	2,000	2,000	2,000
100-024-1400-531600	Small Equipment	21,318	17,500	5,000	5,000
Total Supplies		17,279	19,500	7,000	7,000

Total Board of Elections & Registration		298,853	275,235	313,364	313,364
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BOARD OF EQUALIZATION

DEPARTMENT PROFILE

This six-member board (three members and three alternates) is appointed by the Grand Jury for three-year terms and receives oversight from the Clerk of Superior Court. This Board hears taxpayer appeals regarding property value assessments made by the Board of Tax Assessors and can take action to obtain property value uniformity. Board of Equalization decisions may be appealed to Superior Court.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Board of Equalization Member (\$100 per meeting)	3	3	3
Board of Equalization Alternate (\$100 per meeting)	3	3	3
Total Positions	6	6	6

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

BOARD OF EQUALIZATION

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-053-1120-511100	Regular Employees	700	4,000	3,744	3,744
100-053-1120-512200	FICA	31	250	232	232
100-053-1120-512300	Medicare	7	50	54	54
100-053-1120-512600	Unemployment Insurance	0	0	10	10
100-053-1120-512700	Workers' Compensation	0	0	12	12
Total Personal Services and Employee Benefits		738	4,300	4,053	4,053

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-053-1120-523250	Communications-Postage	0	400	400	400
100-053-1120-523500	Travel	0	2,500	2,500	2,500
100-053-1120-523600	Dues and Fees	100	200	200	200
100-053-1120-523700	Education and Training	675	1,200	1,200	1,200
100-053-1120-523850	Contract Labor	0	500	500	500
Total Purchased/Contracted Services		775	4,800	4,800	4,800

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-053-1120-531101	General Supplies-Office	316	400	400	400
Total Supplies		316	400	400	400

Total Board of Equalization		1,830	9,500	9,253	9,253
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CLERK OF SUPERIOR COURT

OFFICE PROFILE

The Clerk of Superior Court is a constitutional officer and is elected by the voters for four-year terms. This office maintains Superior Court records, transmits all appeals to the Georgia Court of Appeals and Georgia Supreme Court, and records real estate transactions such as warranty deeds, quit claim deeds, security deeds, assignments, right-of-way deeds, easements, property plats, and power of attorney documents. In addition, this office is also responsible for recording fi-fas, military discharges, trade names, UCCs, and various sorts of liens including mechanic liens, property tax liens, and hospital/doctor liens. In addition, this office also collects probation fines, child support payments, and property transfer taxes. This elected office also files criminal cases, maintains criminal warrants, and transmits documents to GCIC and the DMV. This office also files civil cases such as divorces/annulments, adoptions, child support, name changes, habeas corpus cases, suits for damages, garnishments, and repossessions. This office also issues notary appointments, performs jury management, keeps election ballots for the statutory time limit of two years, and assists the public with obtaining various court records. Lastly, this office provides administrative support to the Board of Equalization.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Clerk of Superior Court (elected)	1	1	1
Chief Deputy Court Clerk	1	1	1
Deputy Court Clerk	5	5	5
Total Positions	7	7	7

FY 2025-26 BUDGET HIGHLIGHTS

- Technical Services includes \$9,000 for a new website.

CLERK OF SUPERIOR COURT

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-007-2180-511100	Regular Employees	379,109	380,000	436,183	436,183
100-007-2180-51210_	Group Insurance	89,257	100,000	102,360	102,360
100-007-2180-512200	FICA	21,222	23,500	27,043	27,043
100-007-2180-512300	Medicare	4,963	5,500	6,325	6,325
100-007-2180-5124__	Retirement Contributions	57,050	61,000	70,880	70,880
100-007-2180-512600	Unemployment Insurance	0	240	186	186
100-007-2180-512700	Worker's Compensation	819	1,800	1,439	1,439
Total Personal Services and Employee Benefits		552,420	572,040	644,416	644,416

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-007-2180-5213__	Technical Services-Maint. Agreements	81,942	76,000	85,000	85,000
100-007-2180-522210	Repairs and Maintenance-Equipment	0	500	500	500
100-007-2180-522323	Copier Lease Agreement	5,473	4,500	5,000	5,000
100-007-2180-523210	Communications-Telephone	4,184	3,500	4,000	4,000
100-007-2180-523250	Communications-Postage	457	3,500	3,500	3,500
100-007-2180-523400	Printing and Binding	4,821	5,000	5,000	5,000
100-007-2180-523500	Travel	8,354	8,000	8,300	8,300
100-007-2180-523600	Dues and Fees	11,195	750	950	950
100-007-2180-523602	Juror Fees	40,959	53,000	50,000	50,000
100-007-2180-523700	Education and Training	750	2,500	3,000	3,000
Total Purchased/Contracted Services		158,136	157,250	165,250	165,250

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-007-2180-531101	General Supplies-Office	10,838	14,000	14,000	14,000
100-007-2180-531600	Small Equipment	293	4,500	4,500	4,500
Total Supplies		11,131	18,500	18,500	18,500

Total Clerk of Superior Court		721,687	747,790	828,166	828,166
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COMMUNITY CENTER

DEPARTMENT PROFILE

The Community Center, managed by the Recreation Department, is a 42,000-square foot state-of-the-art recreational complex consisting of two indoor basketball/volleyball/pickleball courts, an indoor swimming pool, fitness center, concession stand, meeting room, classroom, restrooms/locker rooms, offices, outdoor patio area, and paved parking. This complex offers numerous activities such as water aerobics, yoga, and pickleball and rents space for private functions.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Community Center Maintenance Technician	1	1	1
Program Coordinator	1	1	1
Pool Technician (part-time)	1	1	1
Front Desk Attendant (part-time)	6	6	6
Lifeguard (part-time)	15	15	15
Inmates	2-3	1	1
Total Positions	24	24	24

FY 2025-26 BUDGET HIGHLIGHTS

- Contract Labor expenses include \$21,000 to conduct various classes with instructors such as fitness classes, swimming classes, summer camps, and day camps at the center.
- General Supplies – Rental expenses include \$6,000 for expenses related to the rental of the pool and classroom for private events
- General Supplies – Program expenses include \$10,000 for expenses related to seasonal events and athletic events.
- Capital Outlay expenses include \$75,000 for new fitness equipment including four treadmills, two upright bikes, one recumbent bike, three ellipticals, one stairclimber, a new weight station, and free weights.

COMMUNITY CENTER

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-028-61__-511__	Regular Employees	216,054	231,500	266,077	266,077
100-028-61__-5121__	Group Insurance	29,059	30,000	40,265	40,265
100-028-61__-512200	FICA	12,950	13,900	16,497	16,497
100-028-61__-512300	Medicare	3,029	3,350	3,858	3,858
100-028-61__-5124__	Retirement Contributions	9,844	13,000	15,128	15,128
100-028-61__-512600	Unemployment Insurance	0	900	535	535
100-028-61__-512700	Workers' Compensation	3,971	7,900	7,178	7,178
Total Personal Services and Employee Benefits		274,906	300,550	349,537	349,537

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-028-61__-521200	Professional Services	0	10,000	10,000	10,000
100-028-61__-5213__	Technical Services-Maint. Agreements	15,785	15,000	15,000	15,000
100-028-61__-522210	Repairs and Maintenance-Equipment	4,568	20,000	20,000	20,000
100-028-61__-522220	Repairs and Maintenance-Buildings	51,167	50,000	50,000	50,000
100-028-61__-522222	Repairs and Maintenance-Site	575	6,000	6,000	6,000
100-028-61__-522323	Copier Lease Agreement	2,817	3,500	3,500	3,500
100-028-61__-523002	Sewer Disposal	650	1,000	1,100	1,100
100-028-61__-523210	Communications-Telephone	2,311	5,000	2,500	2,500
100-028-61__-523250	Communications-Postage	0	50	50	50
100-028-61__-523300	Advertising	3,906	4,000	500	500
100-028-61__-523500	Travel	2,173	3,000	2,000	2,000
100-028-61__-523600	Dues and Fees	(3,978)	2,000	2,000	2,000
100-028-61__-523601	Credit Card Fees	0	3,000	3,000	3,000
100-028-61__-523700	Education and Training	1,405	5,000	3,000	3,000
100-028-61__-523850	Contract Labor	34,717	21,000	35,000	35,000
Total Purchased/Contracted Services		116,095	148,550	153,650	153,650

COMMUNITY CENTER

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-028-61__-531101	General Supplies-Office	6,140	6,000	6,000	6,000
100-028-61__-531102	General Supplies-Rentals	4,148	6,000	6,000	6,000
100-028-61__-531106	General Supplies-Programs	6,971	10,000	10,000	10,000
100-028-61__-531120	General Supplies-Janitorial	8,013	12,000	10,000	10,000
100-028-61__-531121	General Supplies-Chemicals	15,234	20,000	20,000	20,000
100-028-6122-531210	Water	15,502	11,000	11,000	11,000
100-028-6122-531230	Electricity	84,925	84,500	84,500	84,500
100-028-6122-531240	Bottled Gas	17,253	25,000	20,000	20,000
100-028-6122-531600	Small Equipment	12,820	15,000	5,000	5,000
100-028-6122-531710	Uniforms	681	1,000	1,000	1,000
Total Supplies		171,688	190,500	173,500	173,500

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-028-6122-542300	Commercial Fitness Equipment	0	0	75,000	75,000
Total Capital Outlays		0	0	75,000	75,000

Total Community Center		562,688	639,600	751,687	751,687
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COMMUNITY DEVELOPMENT

DEPARTMENT PROFILE

This department is a multifaceted department that is responsible for many developmental policies, regulations, and procedures for the protection of public health, safety, and welfare. Specifically, this department administers the county's comprehensive master plan, enforces state building codes and local zoning regulations, and maintains the official zoning map. This department performs plan reviews to determine code compliance, issues building construction permits, occupational licenses, land disturbance permits, as well as conducts code enforcement activities. The department also administers the zoning and variance process, provides staff support to the Planning Commission and the Board of Zoning Adjustments, and provides technical assistance to citizens, developers, builders, and other county departments. Lastly, this department assists Pine Mountain with building inspections, code enforcement, planning and zoning, and soil and erosion, Waverly Hall with building inspections, code enforcement, and planning and zoning, and Hamilton with building inspections through intergovernmental agreements.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Director	1	1	1
Building Official/Inspector	2	2	2
Code Enforcement Officer/Building Inspector	1	1	1
Planner (contract labor)	1	1	1
Permits Specialist	0	0	1
Executive Assistant	1	1	0
Administrative Assistant	1	1	1
Planning Commission Member (part-time-\$50)	7	7	7
Board of Zoning Adjustments Member (part-time-\$35)	5	5	5
Total Positions	7	7	7

FY 2025-26 BUDGET HIGHLIGHTS

- Technical Services expenses includes \$8,500 for permitting software annual fee.
- Repairs and Maintenance - Equipment includes \$3,000 to replace tile floors in two bathrooms and the rear hallway.
- Contract Labor expenses includes \$45,000 to continue the services of the professional community planner to coordinate and work with staff, assist the planning commission, and meet with developers for about 48 hours per month.
- General Supplies – Office includes \$3,000 for new materials related to 2024 Code Adoption by GADCA.

COMMUNITY DEVELOPMENT

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-029-7__-511100	Regular Employees	316,140	352,000	376,032	376,032
100-029-7__-511300	Overtime	244	500	271	271
100-029-7__-51210__	Group Insurance	77,378	83,000	89,941	89,941
100-029-7__-512200	FICA	18,275	22,000	23,331	23,331
100-029-7__-512300	Medicare	4,274	5,100	5,456	5,456
100-029-7__-5124__	Retirement Contributions	57,306	55,000	60,703	60,703
100-029-7__-512600	Unemployment Insurance	0	300	167	167
100-029-7__-512700	Workers' Compensation	4,022	7,500	7,956	7,956
Total Personal Services and Employee Benefits		477,639	525,400	563,858	563,858

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-029-7__-521200	Professional Services	19,027	20,000	14,000	14,000
100-029-7__-5213__	Technical Services	7,000	17,200	14,000	14,000
100-029-7__-522210	Repairs and Maintenance-Equipment	0	1,000	4,000	4,000
100-029-7__-522260	Repairs and Maintenance-Vehicle	2,293	5,000	5,000	5,000
100-029-7__-522323	Copier Lease Agreement	3,153	2,500	8,500	8,500
100-029-7__-523210	Communications-Telephone	6,351	6,300	5,000	5,000
100-029-7__-523250	Communications-Postage	192	2,500	2,000	2,000
100-029-7__-523500	Travel	2,699	8,000	10,000	10,000
100-029-7__-523600	Dues and Fees	1,469	2,500	2,500	2,500
100-029-7__-523601	Credit Card Fees	12,343	12,000	12,000	12,000
100-029-7__-523700	Education and Training	4,076	6,000	7,000	7,000
100-029-7__-523850	Contract Labor	45,030	45,000	45,000	45,000
Total Purchased/Contracted Services		103,634	128,000	129,000	129,000

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-029-7__-531101	General Supplies-Office	4,601	7,500	10,000	10,000
100-029-7__-531150	General Supplies-Tires	0	2,000	1,500	1,500
100-029-7__-531210	Water/Sewer	2,595	2,000	1,500	1,500
100-029-7__-531230	Electricity	4,501	5,000	4,500	4,500
100-029-7__-531270	Gasoline/Diesel/Oil	9,643	8,000	8,000	8,000
100-029-7__-531600	Small Equipment	5,726	7,000	7,000	7,000
100-029-7__-531710	Uniform	594	600	600	600
Total Supplies		27,660	32,100	33,100	33,100

Total Community Development	608,933	685,500	725,958	725,958
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CORONER

OFFICE PROFILE

The Coroner is elected by the voters for four year terms. The Coroner, with the assistance from the Georgia Bureau of Investigations and other state and local agencies, investigates the cause and manner of death when a person dies under various situations including but not limited to: 1) as a result of violence, suicide, or accident, 2) suddenly when in apparent good health, 3) when unattended by a physician, 4) in any suspicious manner, or 5) as a result of an apparent drug overdose.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Coroner (elected)	1	1	1
Deputy Coroner (\$187.53 per call + mileage)	3	3	3
Total Positions	4	4	4

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year

CORONER

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-014-3700-511100	Regular Employees	35,424	55,000	41,962	41,962
100-014-3700-51210_	Group Insurance	16,990	19,500	20,788	20,788
100-014-3700-512200	FICA	1,812	2,900	2,602	2,602
100-014-3700-512300	Medicare	424	700	608	608
100-014-3700-5124__	Retirement Contributions	4,646	6,900	5,646	5,646
100-014-3700-512600	Unemployment Insurance	0	55	47	47
100-014-3700-512700	Workers' Compensation	643	1,400	1,125	1,125
Total Personal Services and Employee Benefits		59,939	86,455	72,778	72,778

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-014-3700-522320	Rentals	1,000	1,000	1,000	1,000
100-014-3700-523210	Communications-Telephone	652	600	1,400	1,400
100-014-3700-523500	Travel	12,827	11,000	16,000	16,000
100-014-3700-523600	Dues and Fees	600	600	600	600
100-014-3700-523700	Education and Training	2,150	4,000	2,000	2,000
100-014-3700-523850	Contract Labor	22,500	15,000	20,000	20,000
Total Purchased/Contracted Services		39,728	32,200	41,000	41,000

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-014-3700-531101	General Supplies-Office	244	400	500	500
100-014-3700-531190	General Supplies-Other	1,091	3,675	3,670	3,670
100-014-3700-531600	Small Equipment	280	500	1,200	1,200
100-014-3700-531710	Uniforms	0	500	600	600
Total Supplies		1,615	5,075	5,970	5,970

Total Coroner		101,283	123,730	119,748	119,748
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ECONOMIC DEVELOPMENT

OFFICE PROFILE

The eight-member statutorily created Development Authority was created to promote trade, commerce, industry, and employment opportunities for the public good and general welfare of Harris County. This authority acts in accordance with the Georgia Development Authorities Law, O.C.G.A. 36-62-1. The Authority is responsible for marketing and developing the county's two industrial business parks, the Northwest Harris Business Park and the Hamilton Business Park.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Economic Development Director	0	0	1
Total Positions	1	1	1

FY 2025-26 BUDGET HIGHLIGHTS

- Professional Services expenses include \$75,000 grant administration and geotechnical & environmental surveys for future development of 60 acres in the Northwest Harris Business Park.
- Technical Services expenses include \$25,000 for software, website, and GIS platform for the Northwest Harris Business Park
- Dues and Fees expenses of \$3,000 are for expected registration fees for local, regional, and state events, and annual dues to economic development associations including Georgia Economic Developers Association (GEDA), Southern Economic Development Council (SEDC), and International Economic Development Council (IEDC).
- Other Services expense include \$6,500 for the potential rental of office space.
- Small Equipment expense of \$1,000 is for office furnishings.

ECONOMIC DEVELOPMENT

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-066-7510-511100	Regular Employees	0	0	75,236	75,236
100-066-7510-51210_	Group Insurance	0	0	27,131	27,131
100-066-7510-512200	FICA	0	0	4,665	4,665
100-066-7510-512300	Medicare	0	0	1,091	1,091
100-066-7510-5124_	Retirement Contributions	0	0	12,226	12,226
100-066-7510-512600	Unemployment Insurance	0	0	27	27
100-066-7510-512700	Worker's Compensation	0	0	248	248
Total Personal Services and Employee Benefits		0	0	120,623	120,623

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-066-7510-521200	Professional Services	0	0	100,000	100,000
100-066-7510-521300	Technical Services	0	0	34,000	34,000
100-066-7510-523210	Communications-Telephone	0	0	700	700
100-066-7510-523250	Communications-Postage	0	0	250	250
100-066-7510-523300	Advertising	0	0	9,000	9,000
100-066-7510-523400	Printing and Binding	0	0	1,000	1,000
100-066-7510-523500	Travel	0	0	8,000	8,000
100-066-7510-523600	Dues and Fees	0	0	3,000	3,000
100-066-7510-523700	Education and Training	0	0	3,000	3,000
100-066-7510-523901	Other Services	0	0	7,500	7,500
Total Purchased/Contracted Services		0	0	166,450	166,450

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-066-7510-531101	General Supplies-Office	0	0	1,000	1,000
100-066-7510-531600	Small Equipment	0	0	1,000	1,000
Total Supplies		0	0	2,000	2,000

Other Costs

Account Number	Account Description	FY'24 Unaudited	FY'25 Adopted	Manager Proposed	Commission Approved
100-066-7510-573100	Payment to Others	0	0	1,000	1,000
Total Other Costs		0	0	1,000	1,000

Total Development Authority		0	0	290,073	290,073
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DISTRICT ATTORNEY

OFFICE PROFILE

The District Attorney is elected by the voters of the Chattahoochee Judicial Circuit that consist of Harris, Chattahoochee, Muscogee, Marion, Talbot, and Taylor counties for a four-year term. The District Attorney represents the state in all criminal cases in Superior Court and in all cases taken up from Superior Court to the Georgia Court of Appeals and the Georgia Supreme Court. The District Attorney advises grand juries in relation to matters of law, prepares indictments or presentments when requested by the grand jury, prosecutes all indictable offenses, prosecutes or defends any civil action in which the state is interested, argues criminal cases on appeal, and assists the Attorney General when certain prosecutions are transferred to a U.S. District Court. The District Attorney also supervises the county's Victim-Witness Assistance Program.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
District Attorney (elected)	1	1	1
Assistant District Attorney	2	2	2
Assistant District Attorney (supplement)	1	1	1
Investigator	1	1	1
Paralegal	0	0	1
Executive Assistant	1	1	0
Victim Advocate (supplement)	1	1	1
Total Positions	7	7	7

FY 2025-26 BUDGET HIGHLIGHTS

- Personal Services and Employee Benefits expenses include \$43,000 (salary and benefits) to include increases for two Assistant District Attorney positions.

DISTRICT ATTORNEY

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-026-22__-511100	Regular Employees	221,321	278,000	289,054	289,054
100-026-22__-5121__	Group Insurance	45,259	45,000	49,949	49,949
100-026-22__-512200	FICA	13,117	17,100	17,921	17,921
100-026-22__-512300	Medicare	3,068	4,100	4,191	4,191
100-026-22__-5124__	Retirement Contributions	37,991	40,000	45,417	45,417
100-026-22__-512600	Unemployment Insurance	0	300	160	160
100-026-22__-512700	Workers' Compensation	2,728	3,150	2,843	2,843
Total Personal Services and Employee Benefits		323,483	387,650	409,535	409,535

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-026-2200-5213__	Technical Services-Computers	150	1,000	1,000	1,000
100-026-2200-522260	Repairs and Maintenance-Vehicle	110	1,000	1,000	1,000
100-026-2200-522323	Copier Lease Agreement	2,713	3,000	3,000	3,000
100-026-2200-523210	Communications-Telephone	4,274	4,200	4,200	4,200
100-026-2200-523250	Communications-Postage	23	500	500	500
100-026-2200-523500	Travel	282	1,500	1,500	1,500
100-026-2200-523600	Dues and Fees	(105)	1,000	1,000	1,000
100-026-2200-523700	Education and Training	820	1,000	1,000	1,000
Total Purchased/Contracted Services		8,267	13,200	13,200	13,200

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-026-2200-531101	General Supplies-Office	5,431	6,500	6,500	6,500
100-026-2200-531150	General Supplies-Tires	0	500	500	500
100-026-2200-531270	Gasoline/Diesel/Oil	763	1,000	1,000	1,000
100-026-2200-531600	Small Equipment	556	2,500	2,500	2,500
Total Supplies		6,749	10,500	10,500	10,500

Total District Attorney		338,499	411,350	433,235	433,235
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EMERGENCY MEDICAL SERVICES

DEPARTMENT PROFILE

The Emergency Medical Services (EMS) Department provides advanced life support (ALS) ambulance service on a county-wide basis including the municipalities. The county has five EMS stations located throughout the county operating 24/7 with two paramedics/EMTs per shift/station. The department has five ambulances and two reserve ambulances and performs emergency transport to area hospital facilities. Non-emergency transport is provided by private companies. EMS billing is performed by a private billing company under a contractual basis. This department also assists and receives assistance from neighboring counties with their EMS needs through mutual aid agreements.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Chief of Emergency Services	1	1	1
Assistant Chief of Emergency Services	1	1	1
Shift Supervisor	2	2	2
Paramedic	15	21	20
EMT	5	5	6
Cardiac Technician	1	1	1
Paramedic (part-time)	16	16	21
EMT (part-time)	6	6	6
Total Positions	53	56	58

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year



New EMS/VFD Facility at the Northwest Harris Business Park

EMERGENCY MEDICAL SERVICES

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-008-3600-511100	Regular Employees	1,686,234	1,840,000	1,974,096	1,974,096
100-008-3600-511300	Overtime	571,210	550,000	744,188	744,188
100-008-3600-51210_	Group Insurance	367,726	430,000	586,059	586,059
100-008-3600-512200	FICA	129,806	150,000	168,534	168,534
100-008-3600-512300	Medicare	30,358	35,000	39,415	39,415
100-008-3600-5124__	Retirement Contributions	266,625	330,000	401,491	401,491
100-008-3600-512600	Unemployment Insurance	0	1,300	931	931
100-008-3600-512700	Workers' Compensation	72,225	120,000	170,436	170,436
Total Personal Services and Employee Benefits		3,124,183	3,456,300	4,085,150	4,085,150

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-008-3600-521200	Professional Services	16,445	0	0	0
100-008-3600-521300	Technical Services	66,620	83,000	84,000	84,000
100-008-3600-522210	Repairs and Maintenance-Equipment	16,804	18,020	18,000	18,000
100-008-3600-522220	Repairs and Maintenance-Building	5,292	13,500	10,000	10,000
100-008-3600-522260	Repairs and Maintenance-Vehicle	49,213	50,000	50,000	50,000
100-008-3600-522310	Rentals	1,200	2,400	2,400	2,400
100-008-3600-522323	Copier Lease Agreement	3,132	3,000	3,000	3,000
100-008-3600-523210	Communications-Telephone	23,825	13,080	20,000	20,000
100-008-3600-523250	Communications-Postage	0	100	100	100
100-008-3600-523500	Travel	2,623	4,900	4,900	4,900
100-008-3600-523600	Dues and Fees	14,197	0	0	0
100-008-3600-523700	Education and Training	1,226	6,000	6,000	6,000
Total Purchased/Contracted Services		200,576	194,000	198,400	198,400

EMERGENCY MEDICAL SERVICES

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-008-3600-531101	General Supplies-Office	1,684	2,333	2,333	2,333
100-008-3600-531120	General Supplies-Janitorial	2,452	4,200	7,000	7,000
100-008-3600-531150	General Supplies-Tires	9,877	10,000	10,000	10,000
100-008-3600-531160	General Supplies-Medical	45,049	60,000	60,000	60,000
100-008-3600-531210	Water/Sewer	2,964	5,000	5,000	5,000
100-008-3600-531230	Electric	28,406	40,000	35,000	35,000
100-008-3600-531240	Bottled Gas	5,030	6,500	13,000	13,000
100-008-3600-531270	Gasoline/Diesel/Oil	66,493	85,000	75,000	75,000
100-008-3600-531600	Small Equipment	11,657	8,000	8,000	8,000
100-008-3600-531710	Uniforms	13,254	15,000	15,000	15,000
Total Supplies		186,865	236,033	230,333	230,333

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-008-3600-541300	New EMS/VFD Facility	1,659,709	0	0	0
Total Capital Outlays		1,659,709	0	0	0

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-008-3600-573001	State Highway Impact Fee	300	400	400	400
Total Other Costs		300	400	400	400

Total Emergency Medical Services	5,171,634	3,886,733	4,514,283	4,514,283
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EXTENSION SERVICE

DEPARTMENT PROFILE

This department, under the direction of the University of Georgia Cooperative Extension, distributes updated agricultural research material to local agricultural producers, farmers, and homeowners. This department has three program areas: Agriculture & Natural Resources, Family & Consumer Sciences, and 4-H Youth Development. The Agriculture & Natural Resources program provides soil, water, and forage testing, insect identification, plant disease diagnostics, and educational workshops on lawns, pastures, vegetables, sustainable agriculture, and livestock. The Family & Consumer Sciences program deals with all aspects of the economics and management of the home and community including nutrition, food preparation, parenting, early childhood education, and family economics. The 4-H Youth Development program assists 4th-12th graders in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive, and contributing members of society.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Extension Agent (supplement)	2	2	2
Secretary (supplement)	1	1	1
4-H Program Assistant (supplement)	1	1	1
4-H Program Assistant (county paid)	1	1	1
Total Positions	5	5	5

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.



University of Georgia's Cooperative Extension Service

EXTENSION SERVICE

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-004-7680-511__	Regular Employees	94,218	96,000	99,571	99,571
100-004-7680-5121__	Group Insurance	10,093	12,000	12,383	12,419
100-004-7680-512200	FICA	5,754	6,000	6,264	6,228
100-004-7680-512300	Medicare	1,346	1,500	1,457	1,457
100-004-7680-51240__	Retirement Contributions	5,768	7,500	19,067	6,733
100-004-7680-512410	Teachers' Retirement	17,507	20,000	0	12,333
100-004-7680-512600	Unemployment Insurance	0	170	133	133
100-004-7680-512700	Workers' Compensation	742	1,300	1,305	1,306
Total Personal Services and Employee Benefits		135,427	144,470	140,179	140,179

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-004-7680-521320	Technical Services-Computers	500	500	0	0
100-004-7680-522210	Repairs and Maintenance-Equipment	561	3,000	1,500	1,500
100-004-7680-522220	Repairs and Maintenance-Building	0	1,000	0	0
100-004-7680-522323	Copier Lease Agreement	2,717	3,100	3,100	3,100
100-004-7680-523210	Communications-Telephone	2,345	2,900	2,900	2,900
100-004-7680-523250	Communications-Postage	157	400	400	400
100-004-7680-523500	Travel	12,455	13,000	13,000	13,000
100-004-7680-523600	Dues and Fees	650	1,000	500	500
100-004-7680-523700	Education and Training	15	2,000	1,000	1,000
Total Purchased/Contracted Services		19,400	26,900	22,400	22,400

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-004-7680-531101	General Supplies-Office	1,473	2,000	2,000	2,000
100-004-7680-531210	Water/Sewer	1,129	1,600	1,600	1,600
100-004-7680-531230	Electric	5,354	6,000	6,000	6,000
100-004-7680-531600	Small Equipment	519	500	0	0
Total Supplies		8,476	10,100	9,600	9,600

Total Extension Service		163,304	181,470	172,179	172,179
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FACILITIES MAINTENANCE

DEPARTMENT PROFILE

The Facilities Maintenance Department maintains approximately 40+/- county-owned buildings, performs county-wide preventive maintenance functions, and provides janitorial services for the courthouse, administration building, community development building, 911 center, and the 4-H building. This department also constructs small projects, conducts minor renovations, assists with major renovations, and resolves building related complaints on a county-wide basis.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Director	1	1	1
Assistant Director	1	1	1
Facilities Maintenance Lead Technician	1	1	1
Facilities Maintenance Technician	1	1	1
Building Service Worker	1	1	1
Inmates	6-8	6-8	6-8
Total Positions	5	5	5

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year



*Maintenance Building at Ellerslie Park
(Constructed by Facilities Maintenance and Inmate Crews)*

FACILITIES MAINTENANCE

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-006-1565-511100	Regular Employees	298,254	312,000	315,528	315,528
100-006-1565-511300	Overtime	7,538	8,500	9,776	9,776
100-006-1565-51210__	Group Insurance	63,408	73,000	86,438	86,438
100-006-1565-512200	FICA	17,920	20,000	20,169	20,169
100-006-1565-512300	Medicare	4,191	4,700	4,717	4,717
100-006-1565-5124__	Retirement Contributions	46,370	52,000	52,862	52,862
100-006-1565-512600	Unemployment Insurance	0	350	133	133
100-006-1565-512700	Workers' Compensation	8,114	13,000	17,009	17,009
Total Personal Services and Employee Benefits		445,794	483,550	506,632	506,632

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-006-1565-5213__	Technical Services	24,812	50,000	8,000	8,000
100-006-1565-522210	Repairs and Maintenance-Equipment	4,153	10,000	10,000	10,000
100-006-1565-522220	Repairs and Maintenance-Buildings	149,189	140,000	140,000	140,000
100-006-1565-522260	Repairs and Maintenance-Vehicles	1,215	2,100	2,100	2,100
100-006-1565-523001	Extermination	18,285	25,000	25,000	25,000
100-006-1565-523003	Septic Tank Service-LEC	1,000	1,000	1,000	1,000
100-006-1565-523210	Communications-Telephone	2,467	2,200	2,200	2,200
100-006-1565-523500	Travel	0	1,500	1,500	1,500
100-006-1565-523600	Dues and Fees	0	1,000	1,000	1,000
100-006-1565-523700	Education and Training	56	500	500	500
Total Purchased/Contracted Services		201,177	233,300	191,300	191,300

FACILITIES MAINTENANCE

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-006-1565-531101	General Supplies-Office	87	400	1,000	1,000
100-006-1565-531120	General Supplies-Janitorial	9,433	10,000	10,000	10,000
100-006-1565-531130	General Supplies-Hardware	3,519	4,000	4,000	4,000
100-006-1565-531150	General Supplies-Tires	1,746	1,000	1,000	1,000
100-006-1565-531210	Water/Sewer	10,508	10,000	10,000	10,000
100-006-1565-531230	Electricity	83,495	120,000	120,000	120,000
100-006-1565-531240	Bottled Gas	1,966	5,500	5,500	5,500
100-006-1565-531270	Gasoline/Diesel/Oil	9,746	10,000	10,000	10,000
100-006-1565-531600	Small Equipment	11,436	6,000	6,000	6,000
100-006-1565-531710	Uniforms	8,014	8,500	8,500	8,500
Total Supplies		139,949	175,400	176,000	176,000

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-006-1565-573001	State Highway Impact Fee	50	100	0	0
Total Other Costs		50	100	0	0

Total Facilities Maintenance	786,971	892,350	873,932	873,932
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FINANCE DEPARTMENT

DEPARTMENT PROFILE

The Finance Department is responsible for the total accounting and finance functions of the county including conducting the annual audit, assisting in annual budget preparation, processing account receivables and account payables, preparing various financial reports required by the federal, state, and other regulatory agencies, issuing and maintaining the purchase order system, preparing bids, RFPs, and RFQs, preparing all payroll documents, and administering all employee benefits.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Chief Financial Officer	0	1	1
Senior Accountant	0	1	1
Payroll & Benefits Manager	0	1	1
Accounting Tech	0	1	1
Accounting and Purchasing Tech	0	1	1
Total Positions	0	5	5

FY 2025-26 BUDGET HIGHLIGHTS

- Technical services expenses include \$38,500 for ADP implementation and training.

FINANCE DEPARTMENT

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-052-1__-511100	Regular Employees	4,341	302,000	334,558	334,558
100-052-1__-511300	Overtime	17	0	9,674	9,674
100-052-1__-51210__	Group Insurance	(195)	60,000	68,364	68,364
100-052-1__-512200	FICA	0	18,000	21,342	21,342
100-052-1__-512300	Medicare	0	4,000	4,991	4,991
100-052-1__-5124__	Retirement Contributions	74	49,000	55,938	55,938
100-052-1__-512600	Unemployment Insurance	(0)	200	133	133
100-052-1__-512700	Worker's Compensation	0	1,200	1,145	1,145
Total Personal Services and Employee Benefits		4,237	434,400	496,146	496,146

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-052-1__-521300	Technical Services	0	28,700	68,500	68,500
100-052-1__-522210	Repairs and Maintenance-Equipment	0	500	500	500
100-052-1__-522323	Copier Lease Agreement	0	6,000	6,000	6,000
100-052-1__-523210	Communications-Telephone	0	2,000	2,075	2,075
100-052-1__-523250	Communications-Postage	0	1,000	1,000	1,000
100-052-1511-523300	Advertising	0	2,000	525	525
100-052-1511-523400	Printing and Binding	0	100	200	200
100-052-1__-523500	Travel	0	5,000	8,000	8,000
100-052-1__-523600	Dues and Fees	0	2,500	2,500	2,500
100-052-1__-523700	Education and Training	0	4,000	8,000	8,000
Total Purchased/Contracted Services		0	51,800	97,300	97,300

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-052-1__-531101	General Supplies-Office	0	7,000	5,000	5,000
100-052-1__-531210	Water/Sewer	0	500	500	500
100-052-1__-531230	Electricity	0	3,000	3,000	3,000
100-052-1__-531600	Small Equipment	0	8,500	8,500	8,500
Total Supplies		0	19,000	17,000	17,000

Total Finance		4,237	505,200	610,446	610,446
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INFORMATION TECHNOLOGY

DEPARTMENT PROFILE

The Information Technology Department is responsible for the county-wide computer network including the acquisition, implementation, and maintenance of the county's Local Area Network (LAN), Wide Area Network, (WAN), and all wireless networks. This department maintains servers at various locations, desktop and laptop computers, multi-building security camera systems, network electronics, telephone system, and other related technology such as printers, fax machines, and copiers. This department also maintains the county's internet connections, all county software including e-mail, back-up, and network security, and oversees various licenses and agreements. The IT Director also conducts periodic computer training for all county employees on items of interest.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Information Technology Director	1	1	1
Information Technology Tech	2	2	1
Information Technology/GIS Tech	0	0	1
Total Positions	3	3	3

FY 2025-26 BUDGET HIGHLIGHTS

- Technical Services expenses include \$325,000 for the annual county-wide email subscription, email back-up, formal employee training, end user security enhancements, network security enhancements, and maintenance agreements for fire wall security, off-site back up services, external and internal anti-virus and malware protection systems, multifactor authentication system, email and internet filter systems, GIS software, licenses, and maintenance, and website maintenance.
- Communications - Internet expenses of \$75,000 are for county-wide internet services from various providers such as Charter Spectrum, Kudzu, AT&T, and Highline.
- Small Equipment expense includes \$22,000 for items such as access points, hard drives, keyboards, cables, telephones, and stock equipment.
- Software expense of \$20,000 is for software upgrades and renewals

INFORMATION TECHNOLOGY

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-051-1535-511100	Regular Employees	159,907	185,577	190,556	190,556
100-051-1535-511300	Overtime	318	500	42	42
100-051-1535-5121__	Group Insurance	21,033	35,414	37,257	37,257
100-051-1535-512200	FICA	9,610	10,966	11,817	11,817
100-051-1535-512300	Medicare	2,248	2,684	2,764	2,764
100-051-1535-5124__	Retirement Contributions	20,223	30,172	30,972	30,972
100-051-1535-512600	Unemployment Insurance	0	120	80	80
100-051-1535-512700	Workers' Compensation	368	738	629	629
Total Personal Services and Employee Benefits		213,706	266,171	274,117	274,117

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-051-1535-5213__	Technical Services	196,350	325,000	412,000	382,000
100-051-1535-522210	Repairs and Maintenance-Equipment	0	3,000	0	0
100-051-1535-522260	Repairs and Maintenance-Vehicle	948	1,500	2,000	2,000
100-051-1535-523210	Communications - Telephone	9,066	5,000	5,000	5,000
100-051-1535-523211	Communications - Internet Services	77,539	65,000	75,000	75,000
100-051-1535-523500	Travel	5,183	7,000	7,000	7,000
100-051-1535-523600	Dues and Fees	690	1,200	1,200	1,200
100-051-1535-523700	Education and Training	1,573	6,500	5,000	5,000
Total Purchased/Contracted Services		291,350	414,200	507,200	477,200

INFORMATION TECHNOLOGY

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-051-1535-531101	General Supplies-Office	1,454	1,500	2,000	2,000
100-051-1535-531150	General Supplies-Tires	0	500	1,000	1,000
100-051-1535-531270	Gasoline/Diesel/Oil	2,329	3,500	3,500	3,500
100-051-1535-531400	Books and Periodicals	0	200	200	200
100-051-1535-531600	Small Equipment	25,150	22,000	25,000	25,000
100-051-1535-531712	Software	9,498	20,000	20,000	20,000
Total Supplies		38,431	47,700	51,700	51,700

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-051-1535-541301	Building Security	4,124	0	110,993	30,000
Total Capital Outlays		4,124	0	110,993	30,000

Total Information Technology	543,487	728,071	833,017	833,017
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JAIL

OFFICE PROFILE

The county jail, under the direction of the elected Sheriff, is a 100-bed facility that is a holding facility for men and women charged with a criminal offense waiting for a court appearance and for persons already sentenced but waiting for a transfer to a state or federal facility. The county jail also holds persons found guilty of certain misdemeanors and sentenced to twelve months or less. This facility does not hold juveniles.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Jail Administrator (Lieutenant Colonel)	1	1	1
Assistant Jail Administrator (Captain)	1	1	1
Sergeant	0	2	2
Corporal	4	2	2
Detention Officer	19	19	19
Deputy Sheriff	1	1	1
Total Positions	26	26	26

FY 2025-26 BUDGET HIGHLIGHTS

- Contract Labor expenses of \$438,937 are for inmate medical services and inmate food services performed by private companies (a 4% increase).
- Capital Outlay expenses of \$110,993 are to continue replacing the jail-cells locking system. This is the second year of a three-year project.



Harris County's Jail

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-011-3326-511100	Regular Employees	1,326,274	1,345,000	1,612,835	1,612,835
100-011-3326-511300	Overtime	13,205	15,000	4,962	4,962
100-011-3326-51210_	Group Insurance	271,134	330,000	376,625	376,625
100-011-3326-512200	FICA	78,623	84,000	100,303	100,303
100-011-3326-512300	Medicare	18,387	19,700	23,458	23,458
100-011-3326-5124__	Retirement Contributions	193,059	220,000	262,892	262,892
100-011-3326-512600	Unemployment Insurance	0	1,200	718	718
100-011-3326-512700	Workers' Compensation	26,888	48,000	58,241	58,241
Total Personal Services and Employee Benefits		1,927,570	2,062,900	2,440,035	2,440,035

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-011-3326-5213__	Technical Services-Maint. Agreement	14,855	17,790	17,790	17,790
100-011-3326-522210	Repairs and Maintenance-Equipment	3,172	6,400	6,400	6,400
100-011-3326-522220	Repairs and Maintenance-Building	172,236	25,000	25,000	25,000
100-011-3326-522323	Copier Lease Agreement	483	3,000	3,000	3,000
100-011-3326-523002	Septic System Disposal	13,732	15,000	15,000	15,000
100-011-3326-523210	Communications-Telephone	3,618	6,000	6,000	6,000
100-011-3326-523500	Travel	326	4,000	5,000	5,000
100-011-3326-523700	Education and Training	0	2,000	3,000	3,000
100-011-3326-523850	Contract Labor	349,356	422,055	438,937	438,937
Total Purchased/Contracted Services		557,777	501,245	520,127	520,127

JAIL

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-011-3326-531101	General Supplies-Office	3,728	5,000	5,000	5,000
100-011-3326-531120	General Supplies-Janitorial	24,825	25,000	25,000	25,000
100-011-3326-531160	General Supplies-Medical	788	1,000	1,000	1,000
100-011-3326-531210	Water/Sewer	12,895	15,000	20,000	20,000
100-011-3326-531230	Electricity	55,252	54,000	54,000	54,000
100-011-3326-531240	Bottled Gas	18,991	16,000	19,000	19,000
100-011-3326-531270	Gasoline/Diesel/Oil	0	500	500	500
100-011-3326-531600	Small Equipment	5,840	10,000	10,000	10,000
100-011-3326-531710	Uniforms	8,109	8,500	8,500	8,500
100-011-3326-531711	Inmate Clothing	5,408	7,000	7,000	7,000
Total Supplies		135,835	142,000	150,000	150,000

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-011-3326-541300	Locking System	0	95,000	110,993	110,993
Total Capital Outlays		0	95,000	110,993	110,993
Total Jail		2,621,182	2,801,145	3,221,155	3,221,155

MAGISTRATE COURT

OFFICE PROFILE

The Chief Magistrate of the Magistrate Court is elected by the voters for four-year terms. The Magistrate Court has criminal and civil jurisdictions. The **criminal** jurisdiction's responsibilities include issuing arrest and search warrants as well as good behavior bonds, conducting first appearances, setting bonds, extradition, committal, and warrant application hearings, and presiding over and conducting trials for county ordinance violations, misdemeanor bad checks, criminal trespass, alcohol beverage violations involving persons under 21 years of age, shoplifting, and possession of marijuana less than one ounce. The **civil** jurisdiction's responsibilities include the trial and adjudication of civil claims for \$15,000 or less, dispossessory and distress warrant proceedings, abandoned vehicles, foreclosures, and garnishments.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Chief Magistrate (elected)	1	1	1
Magistrate (part-time)	1	1	1
Chief Deputy Court Clerk	1	1	1
Chief Deputy Criminal Clerk	1	1	1
Chief Deputy Civil Clerk	1	1	1
Total Positions	5	5	5

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

MAGISTRATE COURT

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-023-2400-511100	Regular Employees	237,373	259,677	281,082	281,082
100-023-2400-51210_	Group Insurance	66,331	54,165	56,260	56,260
100-023-2400-512200	FICA	14,094	15,786	17,427	17,427
100-023-2400-512300	Medicare	3,296	3,684	4,076	4,076
100-023-2400-5124__	Retirement Contributions	42,236	32,000	45,676	45,676
100-023-2400-512600	Unemployment Insurance	0	220	133	133
100-023-2400-512700	Workers' Compensation	695	1,301	928	928
Total Personal Services and Employee Benefits		364,025	366,833	405,581	405,581

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-023-2400-5213__	Technical Services-Maint. Agreement	0	3,600	1,350	1,350
100-023-2400-522210	Repairs and Maintenance-Equipment	0	1,500	1,500	1,500
100-023-2400-522323	Copier Lease Agreement	2,964	2,500	2,500	2,500
100-023-2400-523210	Communications-Telephone	2,613	2,300	2,300	2,300
100-023-2400-523250	Communications-Postage	331	2,000	2,000	2,000
100-023-2400-523500	Travel	1,307	2,500	2,500	2,500
100-023-2400-523600	Dues and Fees	400	200	200	200
100-023-2400-523700	Education and Training	790	1,000	1,000	1,000
Total Purchased/Contracted Services		8,403	15,600	13,350	13,350

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-023-2400-531101	General Supplies-Office	2,296	3,000	3,000	3,000
100-023-2400-531400	Books and Periodicals	1,312	3,000	3,000	3,000
100-023-2400-531600	Small Equipment	4,456	1,000	1,000	1,000
Total Supplies		8,063	7,000	7,000	7,000

Total Magistrate Court		380,492	389,433	425,931	425,931
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NON-DEPARTMENTAL

DEPARTMENT PROFILE

This department consists of several large expenditures that are not contained in other departmental budgets including rental of postage machine, property and liability insurance for all county-owned buildings and vehicles, and annual dues for the River Valley Regional Commission (RVRC) and the Georgia Forestry Commission. This department also includes other expenses such as indigent burials, City of West Point agreement for them to maintain the rights-of-way and main entrance to the Northwest Harris Business Park, insurance claims and judgments against the county, and the contingency account.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Department	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- Dues and Fees expenses include \$33,000 for the River Valley Regional Commission (RVRC) and \$23,000 for the Georgia Forestry Commission for a total of \$56,000.
- Other Costs expenses include \$5,000 for indigent burials in accordance with O.C.G.A. 36-12-5, \$26,800 for the City of West Point to maintain the rights-of-way and main entrance at the Northwest Harris Business Park on a contractual basis, and \$3,000 for small insurance claims and judgments for a total of \$34,800.

NON-DEPARTMENTAL

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-035-1500-512101	Group Insurance	0	0	42,000	42,000
100-035-1500-512103	FICA	6,685	0	26,000	26,000
Total Personal Services and Employee Benefits		6,685	0	68,000	68,000

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-035-1500-521200	Professional Services	730	0	0	0
100-035-1500-522260	Vehicle Repair Clearing Account	(7,181)	0	0	0
100-035-1500-522322	Postage Machine Rental	34,337	15,000	24,000	24,000
100-035-1500-523100	Property and Casualty Insurance	385,018	450,000	454,000	454,000
100-035-1500-523600	Dues and Fees	39,414	56,000	56,000	56,000
Total Purchased/Contracted Services		452,318	521,000	534,000	534,000

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-035-1500-531150	Tires Clearing Account	8,312	0	0	0
100-035-1500-531270	Gasoline/Diesel/Oil Clearing Account	470	0	0	0
Total Supplies		8,782	0	0	0

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-035-1500-573003	Indigent Burials	0	5,000	5,000	5,000
100-035-1500-573100	City of West Point Maintenance Agreement	14,400	26,800	26,800	26,800
100-035-1500-573110	Insurance Claims and Judgement	127	3,000	3,000	3,000
Total Other Costs		14,527	34,800	34,800	34,800
Total Non-Departmental		482,312	555,800	636,800	636,800

PRISON

DEPARTMENT PROFILE

This department, under the direction of the County Manager, consists of a 160-bed local option county correctional institution that houses minimum to medium security male state inmates for sentencing of one or more years. This facility operates an inmate labor program that allows the inmates to work on county property and provide needed public services including lawn care, janitorial services, garbage collection, vehicle repair, and other services. This department also contracts out inmates to several neighboring counties and cities to perform public works projects. The major revenue sources for this department are a per day fee for each inmate paid from the Georgia Department of Corrections and a fee paid from the contracting counties and cities.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Warden	1	1	1
Deputy Warden	1	1	1
Lieutenant	2	2	2
Sergeant	4	4	4
Sergeant	1	1	1
Correctional Officer	22	24	24
Counselor	1	1	1
Executive Assistant	1	1	1
Total Positions	33	35	35

FY 2025-26 BUDGET HIGHLIGHTS

- Capital Outlay expenses include \$21,595 to install 500' of 10-foot-high fence with 3 strands of barbed wire and razor ribbon.



Harris County Prison

PRISON

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-015-3__-511100	Regular Employees	1,773,617	1,833,604	1,891,097	1,891,097
100-015-3__-511300	Overtime	33,649	37,000	42,765	42,765
100-015-3__-51210__	Group Insurance	321,398	439,330	521,824	521,824
100-015-3__-512200	FICA	107,093	113,184	119,899	119,899
100-015-3__-512300	Medicare	25,046	27,212	28,041	28,041
100-015-3__-5124__	Retirement Contributions	263,288	298,586	314,253	314,253
100-015-3__-512600	Unemployment Insurance	0	1,232	931	931
100-015-3__-512700	Worker's Compensation	35,976	58,076	68,160	68,160
Total Personal Services and Employee Benefits		2,560,069	2,808,224	2,986,970	2,986,970

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-015-34__-521200	Professional Services	18	4,000	1,200	1,200
100-015-34__-5213__	Technical Services	5,290	6,600	0	0
100-015-34__-522210	Repairs and Maintenance-Equipment	14,252	18,000	19,000	19,000
100-015-34__-522220	Repairs and Maintenance-Building	16,010	26,500	29,000	29,000
100-015-34__-522260	Repairs and Maintenance-Vehicle	8,892	5,000	5,000	5,000
100-015-34__-522323	Copier Lease Agreement	5,482	5,600	5,600	5,600
100-015-34__-523002	Septic Tank Service	13,900	18,000	18,000	18,000
100-015-34__-523210	Communications-Telephone	5,452	4,800	4,800	4,800
100-015-34__-523500	Travel	340	1,500	3,000	3,000
100-015-34__-523600	Dues and Fees	524	200	500	500
100-015-34__-523700	Education and Training	406	1,500	3,000	3,000
100-015-34__-523850	Contract labor-Inmate Medical	191,303	180,000	180,000	180,000
Total Purchased/Contracted Services		261,868	271,700	269,100	269,100

PRISON

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-015-34__-531101	General Supplies-Office	2,886	3,000	3,000	3,000
100-015-34__-531120	General Supplies-Janitorial	20,698	25,000	25,000	25,000
100-015-34__-531150	General Supplies-Tires	1,101	3,000	3,000	3,000
100-015-34__-531171	General Supplies-Security	4,057	5,000	6,000	6,000
100-015-34__-531172	General Supplies-Inmate	14,667	18,000	20,000	20,000
100-015-34__-531210	Water/Sewer	63,400	63,000	63,000	63,000
100-015-34__-531230	Electricity	50,211	50,000	40,000	40,000
100-015-34__-531240	Bottled Gas	34,691	45,000	45,000	45,000
100-015-34__-531270	Gasoline/Diesel/Oil	25,404	30,000	20,000	20,000
100-015-34__-531300	General Supplies-Inmate Food	364,512	400,000	410,000	410,000
100-015-34__-531600	Small Equipment	17,017	25,000	30,000	30,000
100-015-34__-531710	Uniforms	6,509	15,000	17,000	17,000
100-015-34__-531711	Inmate Clothing	27,976	28,000	30,000	30,000
Total Supplies		633,128	710,000	712,000	712,000

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-015-3420-542502	Fencing	0	0	21,595	21,595
Total Capital Outlays		0	0	21,595	21,595
Total County Prison		3,455,064	3,789,924	3,989,665	3,989,665

PROBATE COURT

OFFICE PROFILE

The Judge of the Probate Court is a non-partisan constitutional officer elected by the voters of the county to serve four-year terms. The Probate Court has exclusive and original jurisdiction over the probate of wills, administration of estates, and the appointment of guardians and conservators for minors and incapacitated adults. Additionally, the Probate Court hears county-wide misdemeanor traffic cases except those in the city limits and other misdemeanor offenses including game and fish violations. This court also issues marriage licenses, weapons carry licenses, residency verifications, and public fireworks display permits. The Judge of the Probate Court also performs various administrative duties such as administering oaths of office to elected officials and approving and recording required bonds of those officials.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Probate Court Judge (elected)	1	1	1
Associate Probate Court Judge (part-time)	1	1	1
Chief Deputy Court Clerk	1	1	1
Deputy Court Clerk	3	3	3
Total Positions	6	6	6

FY 2025-26 BUDGET HIGHLIGHTS

- Professional Services expenses include \$2,500 for attorney fees for guardianships and other probate proceedings.
- Capital Outlays include \$45,128 for a file storage system.

PROBATE COURT

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-009-2450-511100	Regular Employees	276,400	289,000	318,403	318,403
100-009-2450-51210_	Group Insurance	34,937	78,000	77,522	77,522
100-009-2450-512200	FICA	15,652	18,000	19,741	19,741
100-009-2450-512300	Medicare	3,661	4,200	4,617	4,617
100-009-2450-5124_	Retirement Contributions	25,450	45,000	51,740	51,740
100-009-2450-512600	Unemployment Insurance	0	240	160	160
100-009-2450-512700	Worker's Compensation	374	1,550	1,051	1,051
Total Personal Services and Employee Benefits		356,474	435,990	473,234	473,234

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-009-2450-521200	Professional Services	335	2,500	2,500	2,500
100-009-2450-5213__	Technical Services	7,445	9,000	11,350	11,350
100-009-2450-522210	Repairs and Maintenance-Equipment	0	1,000	1,000	1,000
100-009-2450-522323	Copier Lease Agreement	2,690	1,900	2,500	2,500
100-009-2450-523210	Communications-Telephone	2,077	2,600	2,600	2,600
100-009-2450-523250	Communications-Postage	581	6,500	6,500	6,500
100-009-2450-523400	Printing and Binding	0	500	500	500
100-009-2450-523500	Travel	2,239	8,500	8,500	8,500
100-009-2450-523600	Dues and Fees	895	2,300	2,300	2,300
100-009-2450-523700	Education and Training	1,212	3,000	3,000	3,000
Total Purchased/Contracted Services		17,475	37,800	40,750	40,750

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-009-2450-531101	General Supplies-Office	12,907	19,000	19,000	19,000
100-009-2450-531600	Small Equipment	2,703	6,000	6,000	6,000
Total Supplies		15,610	25,000	25,000	25,000

PROBATE COURT

EXPENDITURES

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-009-2450-542502	File Storage System	0	0	45,128	45,128
Total Capital Outlays		0	0	45,128	45,128
Total Probate Court		389,559	498,790	584,112	584,112

PUBLIC WORKS

DEPARTMENT PROFILE

The Public Works Department maintains and repairs 497 miles of paved county roads, 81 miles of unpaved county roads, 32 bridge structures, and many culverts and storm drainage pipes in the unincorporated area of the county. This department also mows all county rights-of-ways, maintains ditches, trims trees, installs traffic signs, removes storm debris from county rights-of-way, and conducts in-house projects on an as-needed basis. This department also supervises contracted road and bridge work and large pipe and bridge replacements, prepares the annual LMIG list of resurfacing needs, and keeps the county road improvement program updated. This department issues driveway, utility encroachment, and timber permits, sells driveway pipe for installation within the county by private contractors, performs preliminary plan reviews regarding new roads for county acceptance, performs traffic studies, and responds to citizen complaints regarding traffic safety issues.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Director	1	1	1
Executive Assistant	0	0	1
Administrative Assistant	1	1	0
Construction Inspector	2	2	2
Heavy Equipment Operator	7	7	7
Light Equipment Operator	6	10	14
Mower Operator	4	0	0
Inmates	5-7	5-7	5-7
Total Positions	21	21	25

FY 2025-26 BUDGET HIGHLIGHTS

- Technical Services expenses include \$20,000 to maintain the citizen request management software, \$2,900 for an electronic records management system, and \$7,100 for other technical services for a total of \$30,000.
- Other expenses will be increasing due to the addition of a new facility such as septic tank service, telephone, janitorial, and utilities.

PUBLIC WORKS

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-016-4__-511100	Regular Employees	958,731	1,149,396	1,248,215	1,248,215
100-016-4__-511300	Overtime	5,086	6,000	11,248	11,248
100-016-4__-51210__	Group Insurance	226,565	338,730	380,312	380,312
100-016-4__-512200	FICA	56,650	69,300	78,087	78,087
100-016-4__-512300	Medicare	13,249	16,180	18,262	18,262
100-016-4__-5124__	Retirement Contributions	127,621	184,316	204,663	204,663
100-016-4__-512600	Unemployment Insurance	0	772	692	692
100-016-4__-512700	Worker's Compensation	33,863	84,734	80,588	80,588
Total Personal Services and Employee Benefits		1,421,765	1,849,428	2,022,068	2,022,068

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-016-4__-521300	Technical Services	17,500	30,000	30,000	30,000
100-016-4__-522210	Repairs and Maintenance-Equipment	4,769	5,000	7,500	7,500
100-016-4__-522220	Repairs and Maintenance-Building	2,742	3,000	3,000	3,000
100-016-4__-522260	Repairs and Maintenance-Vehicle	158,598	100,000	100,000	100,000
100-016-4__-522270	Repairs and Maintenance-Road Damage	247,249	100,000	100,000	100,000
100-016-4__-522323	Copier Lease Agreement	1,479	2,000	2,000	2,000
100-016-4__-523002	Septic Tank Service	0	5,000	500	500
100-016-4__-523210	Communications-Telephone	7,745	4,000	4,000	4,000
100-016-4__-523250	Communications-Postage	11	100	100	100
100-016-4__-523500	Travel	0	1,500	1,500	1,500
100-016-4__-523600	Dues and Fees	135	100	100	100
100-016-4__-523700	Education and Training	328	4,000	4,000	4,000
Total Purchased/Contracted Services		440,556	254,700	252,700	252,700

PUBLIC WORKS

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-016-4__-531101	General Supplies-Office	1,044	2,000	2,000	2,000
100-016-4__-531120	General Supplies-Janitorial	399	2,000	2,000	2,000
100-016-4__-531150	General Supplies-Tires	13,971	30,000	30,000	30,000
100-016-4__-531210	Water/Sewer	427	4,000	2,500	2,500
100-016-4__-531230	Electricity	2,157	8,000	8,000	8,000
100-016-4__-531270	Gasoline/Diesel/Oil	151,306	145,000	165,000	165,000
100-016-4__-531591	Pipe for Resale	26,350	50,000	50,000	50,000
100-016-4__-531600	Small Equipment	8,879	8,500	8,500	8,500
100-016-4__-531710	Uniforms	3,705	7,000	7,000	7,000
Total Supplies		208,238	256,500	275,000	275,000

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-016-4__-573001	State Highway Impact Fee	950	1,200	1,400	1,400
100-016-4__-573004	Vehicles License Tag, Title	113	300	300	300
100-016-4000-573100	Payment To Others	3,442	750	750	750
Total Other Costs		4,505	2,250	2,450	2,450

Debt Service

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-016-____-581200	Principal - Various Equipment	87,801	0	100,714	100,714
100-016-____-582200	Interest - Various Equipment	3,550	0	2,028	2,028
Total Debt Service		91,352	0	102,742	102,742

Total Public Works		2,166,416	4,438,382	4,706,386	2,654,960
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RECREATION

DEPARTMENT PROFILE

The Recreation Department provides county-wide recreational programming to all citizens of the county. This department manages the Community Center, five parks (Pate Park, Moultrie Park, Soccer Complex, Pine Mountain Valley Park, and Ellerslie Park, 21 miles of the **Man O' War Railroad Recreation Trail** of which 13.5 miles are paved, and four miles of paved walking trails in Hamilton. The 100-acre **Pate Park** consist of seven lighted ballfields, a lighted football field, two lighted tennis courts, two lighted basketball courts, two concession stands, two pavilions, playground, and paved parking. The 29-acre **Moultrie Park** consists of seven ballfields of which five are lighted, concession stand, ½ mile paved looped walking trail, restrooms, pavilion, playground, and paved parking. The 34-acre **Soccer Complex** consists of many lighted and unlighted soccer fields, one concession stand with restrooms, a pavilion with restrooms, 9/10 of a mile paved walking trail, and gravel parking. The 12-acre **Pine Mountain Valley Park**, consists of a large pavilion, restrooms, and a playground. The 125 acre **Ellerslie Park** consists of walking trails, a 12-acre lake, two playgrounds, a 75ft observation tower, disc golf course, pavilions, lodge, restrooms, and gravel parking. The department offers numerous organized youth recreational programs through community associations including baseball, softball, football, volleyball, basketball, track, wrestling, swimming, soccer, and cheerleading using both county and Board of Education facilities.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Director	1	1	1
Assistant Director	1	1	1
Park Maintenance Technician	5	5	5
Recreation Attendant (part-time)	1	1	1
Inmates	17	17	17
Total Positions	8	8	8

FY 2025-26 BUDGET HIGHLIGHTS

- Professional Services expense of \$20,000 is for a five-year master plan.
- Technical Services expense of \$4,500 is for an aquatics company to properly maintain the two lakes at Ellerslie Park.
- Repairs and Maintenance - Site expenses includes \$100,000 for needed repairs to all parks including the Man O' War Trail and the new Pine Mountain Valley Park.
- Contract Labor expenses of \$90,000 are for umpires and officials for recreational programming.
- Capital Outlay expenses include \$81,250 as a downpayment for lighting of two ballfields at Moultrie Park (and then \$30,000 per year for ten years) and \$255,000 to continue the development of Pine Mountain Valley Park which includes four pickleball courts, two picnic pavilions, a maintenance building and a roughed-in walking trail.

RECREATION

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-032-6100-511100	Regular Employees	317,730	354,000	383,057	383,057
100-032-6100-511300	Overtime	2,858	4,500	4,579	4,579
100-032-6100-5121__	Group Insurance	71,751	98,000	94,986	94,986
100-032-6100-512200	FICA	18,802	22,000	24,033	24,033
100-032-6100-512300	Medicare	4,397	5,100	5,621	5,621
100-032-6100-5124__	Retirement Contributions	46,170	58,000	60,569	60,569
100-032-6100-512600	Unemployment Insurance	0	300	213	213
100-032-6100-512700	Worker's Compensation	7,043	14,000	12,714	12,714
Total Personal Services and Employee Benefits		468,752	555,900	585,773	585,773

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-032-6100-5212__	Professional Services	90,595	20,000	20,000	20,000
100-032-6100-5213__	Technical Services	4,615	4,500	4,500	4,500
100-032-6100-522210	Repairs and Maintenance-Equipment	13,784	20,000	20,000	20,000
100-032-6100-522220	Repairs and Maintenance-Building	40,300	50,000	50,000	50,000
100-032-6100-522222	Repairs and Maintenance-Site	76,247	150,000	150,000	150,000
100-032-6100-522260	Repairs and Maintenance-Vehicle	19,755	12,000	12,000	12,000
100-032-6100-523002	Septic System Disposal	4,220	2,500	3,000	3,000
100-032-6100-523210	Communications- Telephone	928	15,000	5,000	5,000
100-032-6100-523500	Travel	3,914	5,000	5,000	5,000
100-032-6100-523600	Dues and Fees	941	1,200	1,200	1,200
100-032-6100-523700	Education and Training	3,714	4,100	4,100	4,100
100-032-6100-523850	Contract Labor	79,448	90,000	90,000	90,000
Total Purchased/Contracted Services		338,461	374,300	364,800	364,800

RECREATION

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-032-6100-531120	General Supplies-Janitorial	11,935	10,000	10,000	10,000
100-032-6100-531150	General Supplies-Tires	1,394	2,000	5,000	5,000
100-032-6100-531190	General Supplies-Other	13,474	12,000	12,000	12,000
100-032-6100-531210	Water/Sewer	3,174	2,500	3,000	3,000
100-032-6100-531230	Electricity	107,467	100,000	100,000	100,000
100-032-6100-531240	Bottled Gas	1,205	1,400	2,500	2,500
100-032-6100-531270	Gasoline/Diesel/Oil	28,634	27,000	27,000	27,000
100-032-6100-531600	Small Equipment	11,793	12,000	12,000	12,000
100-032-6100-531710	Uniforms	813	1,000	1,000	1,000
Total Supplies		179,890	167,900	172,500	172,500

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-032-6100-541202	Ellerslie Park Construction	844,190	0	0	0
100-032-6100-541207	Pine Mtn Valley Park Improvements	98,292	350,000	255,000	255,000
100-032-6100-541210	Moultrie Field Improvements	0	125,000	81,250	81,250
100-032-6100-542100	Mowers/Trailers	26,446	30,000	0	0
Total Capital Outlays		968,929	505,000	336,250	336,250

Total Recreation		1,956,031	1,603,100	1,459,323	1,459,323
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SHERIFF'S OFFICE

OFFICE PROFILE

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of three divisions: uniform patrol, criminal investigations, and court services. The Sheriff and his staff enforce all state and county laws enacted for the protection of property, health, and welfare of all county citizens and its visitors. This office provides security for all courts, processes warrants, and operates a 100-bed county jail.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Sheriff (elected)	1	1	1
Chief Deputy	1	1	1
Deputy Lt.	4	4	5
Deputy Captain/Major	2	2	2
Deputy Sergeant	11	10	9
Deputy Corporal	2	4	4
Deputy	30	31	31
Evidence Custodian	0	0	1
Executive Assistant	1	1	1
Administrative Assistant	1	1	1
Courthouse Security (part-time)	2	2	2
Total Positions	55	57	57

FY 2025-26 BUDGET HIGHLIGHTS

- Personal Services and Employee Benefits expenses include \$41,453 (salary and benefits) to include the addition of an Evidence Custodian mid-year and changing one Sergeant position in CID to Lieutenant position at mid-year. Expenses to be offset if awarded the Governor's Office of Highway Safety (GOHS) Not-Heat Grant.

SHERIFF'S OFFICE

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-010-3__-511100	Regular Employees	3,046,701	3,396,270	3,941,556	3,941,556
100-010-3__-511300	Overtime	51,826	45,000	59,610	59,610
100-010-3__-51210__	Group Insurance	562,162	774,330	871,445	871,445
100-010-3__-512200	FICA	181,147	213,968	248,072	248,072
100-010-3__-512300	Medicare	42,365	51,396	58,017	58,017
100-010-3__-5124__	Retirement Contributions	453,417	555,644	643,969	643,969
100-010-3__-512600	Unemployment Insurance	0	2,282	1,532	1,532
100-010-3__-512700	Worker's Compensation	64,860	118,542	140,735	140,735
Total Personal Services and Employee Benefits		4,402,478	5,157,432	5,964,936	5,964,936

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-010-3__-5213__	Technical Services-Maint. Agreements	124,814	100,000	109,673	109,673
100-010-3__-522210	Repairs and Maintenance-Equipment	1,911	2,000	2,000	2,000
100-010-3__-522260	Repairs and Maintenance-Vehicle	158,497	100,000	100,000	100,000
100-010-3__-522323	Copier Lease Agreement	4,632	3,000	3,000	3,000
100-010-3__-523002	Septic Tack Disposal	450	1,000	1,000	1,000
100-010-3__-523210	Communications-Telephone	11,643	15,000	15,000	15,000
100-010-3__-523250	Communications-Postage	286	1,300	1,300	1,300
100-010-3__-523500	Travel	6,844	6,000	6,000	6,000
100-010-3__-523600	Dues and Fees	964	1,500	1,500	1,500
100-010-3__-523700	Education and Training	1,555	3,000	3,000	3,000
Total Purchased/Contracted Services		311,595	232,800	242,473	242,473

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-010-3__-531101	General Supplies-Office	6,858	10,000	10,000	10,000
100-010-3__-531150	General Supplies-Tires	15,227	30,000	30,000	30,000
100-010-3__-531170	General Supplies-Law Enforcement	4,017	33,372	15,152	15,152
100-010-3__-531210	Water/Sewer	3,246	3,500	1,000	1,000
100-010-3__-531230	Electric	13,608	16,000	16,000	16,000
100-010-3__-531270	Gasoline/Diesel/Oil	309,679	280,000	280,000	280,000
100-010-3__-531600	Small Equipment	11,550	25,000	6,800	6,800
100-010-3__-531710	Uniforms	24,691	20,000	20,000	20,000
Total Supplies		388,876	417,872	378,952	378,952

SHERIFF'S OFFICE

EXPENDITURES

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-010-3__-542__	Vehicle(s)	106,242	168,000	0	0
Total Capital Outlays		106,242	168,000	0	0

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-010-3__-573001	State Highway Impact Fee	200	1,000	1,000	1,000
100-010-3__-573004	Vehicle License Tag, Title	571	500	500	500
Total Other Costs		771	1,500	1,500	1,500
Total Sheriff's Office		5,209,963	5,977,604	6,587,861	6,587,861

SUPERIOR COURT

OFFICE PROFILE

The Superior Court, in the Chattahoochee Judicial Circuit that consists of Harris, Chattahoochee, Muscogee, Marion, Talbot, and Taylor counties, is the highest-ranking court in the county with original and general trial jurisdiction. This court, consisting of Superior Court Judges elected by the voters for four-year terms, has original, exclusive, or concurrent jurisdiction of all civil, criminal, misdemeanor, and certain juvenile cases. Specifically, the Superior Court has exclusive jurisdiction in felony and domestic relation cases, cases concerning title to land, adoptions except for such authority granted to juvenile courts, and equity cases. The elected Superior Court judges also conduct probation revocation hearings and validates voter approved bond issues. The Superior Court possesses appellate jurisdiction from judgements of the Probate Court and Magistrate Court and this court is empowered to exercise general supervision over all inferior courts and to review and correct their judgments. The Superior Court also appoints Juvenile Court Judges to hear juvenile cases.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Superior Court Judges (elected)	7	7	7
Superior Court Judges (retired)	5	5	5
Assistant to Superior Court Judges (supplement)	1	1	0
Bailiffs (per diem of \$100)	8	11	11
Total Positions	21	24	23

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUPERIOR COURT

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-022-2150-511100	Regular Employees	157,955	170,000	180,952	180,952
100-022-2150-5121__	Group Insurance	(179)	0	0	0
100-022-2150-512200	FICA	8,789	10,000	11,219	11,219
100-022-2150-512300	Medicare	2,290	2,500	2,624	2,624
100-022-2150-5124__	Retirement Contributions	0	550	0	0
100-022-2150-512600	Unemployment Insurance	(0)	380	354	354
100-022-2150-512700	Worker's Compensation	408	680	597	597
Total Personal Services and Employee Benefits		169,262	184,110	195,745	195,746

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-022-2150-521200	Professional Services	27,466	50,000	50,000	50,000
100-022-2150-521300	Technical Services	38,772	40,000	40,000	40,000
100-022-2150-522323	Copier Lease Agreement	1,318	1,000	2,000	2,000
100-022-2150-523210	Communications-Telephone	378	700	700	700
100-022-2150-523250	Communications-Postage	0	50	50	50
100-022-2150-523500	Travel	1,532	2,500	2,500	2,500
100-022-2150-523850	Contract Labor	168,403	221,000	221,000	221,000
Total Purchased/Contracted Services		237,870	315,250	316,250	316,250

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-022-2150-531101	General Supplies-Office	4,533	4,000	5,000	5,000
100-022-2150-531600	Small Equipment	1,708	3,500	3,500	3,500
Total Supplies		6,240	7,500	8,500	8,500

Total Superior Court		413,372	506,860	520,495	520,496
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TAX ASSESSOR

DEPARTMENT PROFILE

The five-member Board of Tax Assessors is appointed by the Board of Commissioners for four-year terms. The Board of Tax Assessors hires a Chief Appraiser to run the day-to-day operations of the department. The Chief Appraiser and his staff determines what property in the county is subject to taxation, prepares annual property tax assessments, prepares the annual tax digest, examines and corrects errors in all real and personal property tax returns, and ensures that all property is returned for taxes at fair valuations and that the valuations between individual taxpayers are fairly equalized so that each pays as nearly as possible only his or her proportionate share of taxes. In addition, this department also hears taxpayer appeals regarding property tax valuations, maintains county tax records and maps of 21,032 taxable and exempt real property parcels, 2,095 personal property accounts, and inspects 262 mobile homes for value. Lastly, this department compiles building costs, adheres to policies set by the Georgia Department of Revenue, and provides staff support to the Board of Tax Assessors. v

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Chief Appraiser	1	1	1
Administrative Division Chief	1	1	1
Real Property Division Chief	1	1	1
Personal Property Appraiser	1	1	1
Tax Appraiser III	0	2	1
Tax Appraiser II	2	1	1
Tax Appraiser I	2	1	2
Administrative Assistant	1	1	1
Board Members (\$100 per meeting)	3	3	5
Total Positions	9	9	9

FY 2025-26 BUDGET HIGHLIGHTS

- Technical Services expenses of \$22,300 are for annual maintenance agreements for the WinGap program, QPublic program, and data cloud.
- Contract Labor expenses of \$34,000 are for a private company to perform personal property audits and to prepare and mail annual property assessment notices. River Valley Regional Commission (RVRC) will perform parcel maintenance.
- Capital Outlay expense of \$22,000 is for the third, and final, installment of our second aerial flight.

TAX ASSESSOR

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-005-1__-511__	Regular Employees	520,042	505,000	524,059	524,059
100-005-1__-5121__	Group Insurance	90,966	112,000	128,740	128,740
100-005-1__-5122__	FICA	30,881	32,000	32,492	32,492
100-005-1__-5123__	Medicare	7,222	7,300	7,599	7,599
100-005-1__-5124__	Retirement Contributions	63,814	80,000	84,754	84,754
100-005-1__-512600	Unemployment Insurance	0	350	246	246
100-005-1__-512700	Worker's Compensation	6,433	8,200	8,046	8,046
Total Personal Services and Employee Benefits		719,358	744,850	785,936	785,936

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-005-1550-5213__	Technical Services-Maint. Agreement	21,246	25,200	22,300	22,300
100-005-1550-522260	Repairs and Maintenance-Vehicle	483	500	500	500
100-005-1550-522323	Copier Lease Agreement	14,228	13,500	8,000	8,000
100-005-1550-523210	Communications-Telephone	6,219	4,500	4,500	4,500
100-005-1550-523250	Communications-Postage	568	1,500	1,500	1,500
100-005-1550-523500	Travel	9,659	6,000	9,000	9,000
100-005-1550-523600	Dues and Fees	779	600	600	600
100-005-1550-523700	Education and Training	2,925	5,000	6,000	6,000
100-005-1550-523850	Contract labor	25,106	34,000	34,000	34,000
Total Purchased/Contracted Services		81,213	90,800	86,400	86,400

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-005-1550-531101	General Supplies-Office	3,577	4,500	4,500	4,500
100-005-1550-531150	General Supplies-Tires	0	1,000	1,000	1,000
100-005-1550-531270	Gasoline/Diesel/Oil	5,743	6,500	6,500	6,500
100-005-1550-531600	Small Equipment	106	3,900	3,900	3,900
Total Supplies		9,425	15,900	15,900	15,900

TAX ASSESSOR

EXPENDITURES

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-005-1550-542200	Vehicle	38,000	0	0	0
100-005-1550-543000	Aerial Flight	0	22,000	22,000	22,000
Total Capital Outlays		38,000	22,000	22,000	22,000

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-005-1550-573004	Vehicle License Tag, Title	21	0	0	0
Total Other Costs		21	0	0	0

Total Tax Assessor		848,017	873,550	910,236	910,236
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TAX COMMISSIONER

OFFICE PROFILE

The Tax Commissioner is elected by the voters for four year terms. The Tax Commissioner is responsible for collecting all county, Board of Education, and state property taxes as well as motor vehicle taxes. The Tax Commissioner mails approximately 20,045 real property tax bills, 287 mobile home tax bills, 1,005 personal property tax bills, and 61,000 motor vehicle tag pre-bills. This elected official also issues executions against delinquent taxpayers, sells motor vehicle license plates, transfers vehicle titles, and issues mobile home decals.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Tax Commissioner (elected)	1	1	1
Deputy Tax Commissioner	1	1	1
Motor Vehicle Supervisor	1	1	1
Motor Vehicle Clerk	4	4	4
Property Tax Clerk	1	1	1
Total Positions	8	8	8

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

TAX COMMISSIONER

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-003-1545-511	Regular Employees	275,589	371,000	379,976	379,976
100-003-1545-5121	Group Insurance	81,707	115,000	123,695	123,695
100-003-1545-512200	FICA	15,606	24,500	23,559	23,559
100-003-1545-512300	Medicare	3,650	5,600	5,510	5,510
100-003-1545-5124	Retirement Contributions	42,492	60,000	61,746	61,746
100-003-1545-512600	Unemployment Insurance	0	275	213	213
100-003-1545-512700	Worker's Compensation	802	1,750	1,254	1,254
Total Personal Services and Employee Benefits		419,846	578,125	595,951	595,951

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-003-1545-521300	Technical Services	150	0	500	500
100-003-1545-521310	Technical Services- Maint. Agreements	21,169	25,000	35,000	35,000
100-003-1545-522323	Copier Lease Agreement	3,064	2,000	3,000	3,000
100-003-1545-523210	Communications-Telephone	3,343	3,500	3,500	3,500
100-003-1545-523250	Communications-Postage	26,679	43,000	33,000	33,000
100-003-1545-523500	Travel	1,282	4,000	4,000	4,000
100-003-1545-523600	Dues and Fees	585	600	1,000	1,000
100-003-1545-523700	Education and Training	450	1,000	1,000	1,000
Total Purchased/Contracted Services		56,722	79,100	81,000	81,000

Supplies

Account Number	Account Description	FY'24 Unaudited	FY'25 Adopted	Manager Proposed	Commission Approved
100-003-1545-531101	General Supplies-Office	10,655	9,000	9,000	9,000
100-003-1545-531600	Small Equipment	2,500	4,500	4,500	4,500
Total Supplies		13,155	13,500	13,500	13,500

Total Tax Commissioner		489,724	670,725	690,451	690,451
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VEHICLE MAINTENANCE

DEPARTMENT PROFILE

The Vehicle Maintenance Department is responsible for the maintenance of approximately 415 county-owned vehicles, heavy equipment, and small equipment and the maintenance of about 20 fire trucks owned by the volunteer fire departments during normal business hours, after hours, and in the field when necessary. This department also assists other departments with preparing specifications for their vehicle and equipment purchases, disposes of all unneeded equipment in accordance with state laws and local policies, and repairs the fleet for the cities of Shiloh and Hamilton on a contractual basis.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Director	1	1	1
Assistant Director	1	1	1
Lead Mechanic	1	1	1
Mechanic	2	2	2
Executive Assistant	0	0	1
Parts Inventory Specialist	1	1	0
Inmates	4-6	4-6	4-7
Total Positions	6	6	6

FY 2025-26 BUDGET HIGHLIGHTS

- Capital outlays include \$50,000 for an SUV.



Vehicle Maintenance Facility

VEHICLE MAINTENANCE

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-017-4900-511100	Regular Employees	337,910	389,811	421,398	421,398
100-017-4900-511300	Overtime	0	1,100	113	113
100-017-4900-51210__	Group Insurance	78,718	102,165	108,439	108,439
100-017-4900-512200	FICA	19,816	24,468	26,134	26,134
100-017-4900-512300	Medicare	4,635	5,777	6,112	6,112
100-017-4900-5124__	Retirement Contributions	50,770	63,469	68,496	68,496
100-017-4900-512600	Unemployment Insurance	0	226	186	186
100-017-4900-512700	Worker's Compensation	4,275	8,596	7,995	7,995
Total Personal Services and Employee Benefits		496,124	595,612	638,872	638,872

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-017-4900-5213__	Technical Services- Maintenance Agreement	4,298	8,000	8,000	8,000
100-017-4900-522210	Repairs and Maintenance-Equipment	1,586	4,000	4,000	4,000
100-017-4900-522220	Repairs and Maintenance-Building	24,762	8,000	8,000	8,000
100-017-4900-522260	Repairs and Maintenance-Vehicle	7,638	5,000	5,000	5,000
100-017-4900-523210	Communications-Telephone	3,847	4,000	4,000	4,000
Total Purchased/Contracted Services		42,131	29,000	29,000	29,000

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-017-4900-531101	General Supplies-Office	1,724	3,000	3,500	3,500
100-017-4900-531110	General Supplies-Shop	15,956	16,000	17,000	17,000
100-017-4900-531150	General Supplies-Tires	29	2,500	2,500	2,500
100-017-4900-531210	Water/Sewer	591	1,200	1,500	1,500
100-017-4900-531230	Electricity	8,138	10,000	10,000	10,000
100-017-4900-531240	Bottled Gas	6,738	6,500	8,000	8,000
100-017-4900-531270	Gasoline/Diesel/Oil	6,765	7,500	7,500	7,500
100-017-4900-531600	Small Equipment	12,113	16,000	16,000	16,000
100-017-4900-531710	Uniforms	2,295	3,000	3,500	3,500
Total Supplies		54,350	65,700	69,500	69,500

VEHICLE MAINTENANCE

EXPENDITURES

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-017-4900-542104	Vehicle Lift	0	37,000	0	0
100-017-4900-542200	Vehicle	0	0	50,000	50,000
Total Capital Outlays		0	37,000	50,000	50,000
Total Vehicle Maintenance		592,604	727,312	787,372	787,372

VOLUNTEER FIRE DEPARTMENTS

DEPARTMENT PROFILE

The county contracts with ten volunteer fire departments that provide fire protection to the incorporated and unincorporated areas of the county. A portion of the city of West Point is located within the county and that city has a paid fire department. The ten volunteer fire departments currently maintain 17 stations and substations located throughout the county. The county provides each station with annual stipends for their operations and equipment purchases, performs repairs on the vehicles and equipment, funds property insurance for the vehicles and stations as well as workers' compensation insurance and accident and sickness insurance. A Council of Fire Chiefs meets monthly to coordinate fire activities and operations.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Department	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- Continue the annual equipment stipend of \$11,550 for each of the ten volunteer fire departments for a total of \$115,500.
- Continue the annual operation stipend of \$24,700 for each of the ten volunteer fire departments and the City of West Point paid fire department for a total of \$271,700.
- Continue the annual operation stipend of \$4,429 for each of the eight volunteer substations for a total of \$35,432.



New Fire Training Center

VOLUNTEER FIRE DEPARTMENTS

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-036-3500-512101	Accident & Sickness Insurance	0	12,500	12,500	12,500
100-036-3500-512102	Cancer Insurance	7,221	22,000	22,000	22,000
100-036-3500-512700	Worker's Compensation	7,856	6,000	6,000	6,000
100-036-3500-512911	Hepatitis B Shots	0	500	500	500
Total Personal Services and Employee Benefits		15,077	41,000	41,000	41,000

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-036-3500-522210	Repairs and Maintenance-Equipment	2,583	12,900	12,900	12,900
100-036-3500-522260	Repairs and Maintenance-Vehicles	59,094	100,000	100,000	100,000
100-036-3500-523100	Property Insurance	116,414	60,000	60,000	60,000
100-036-3500-523700	Education and Training	10,450	10,450	10,450	10,450
Total Purchased/Contracted Services		188,541	183,350	183,350	183,350

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-036-3500-531150	General Supplies-Tires	3,688	12,500	12,500	12,500
100-036-3500-531210	Water/Sewer	0	750	750	750
100-036-3500-531230	Electricity	0	3,200	3,200	3,200
100-036-3500-531270	Gasoline/Diesel/Oil	0	500	500	500
Total Supplies		3,688	16,950	16,950	16,950

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-036-3500-572020	VFD Equipment Stipend	220,000	115,500	115,500	115,500
100-036-3500-572021	VFD Operations Stipend-Stations	236,261	271,700	271,700	271,700
100-036-3500-572022	VFD Operations Stipend-Substations	31,058	35,432	35,432	35,432
100-036-3500-573001	State Highway Impact Fee	2,750	3,100	3,100	3,100
100-036-3500-573004	Vehicle License Tags	0	100	100	100
Total Other Costs		490,069	425,832	425,832	425,832

Total Volunteer Fire Departments		1,222,982	667,132	667,132	667,132
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OUTSIDE AGENCIES

AGENCY PROFILES

The Board of County Commissioners funds six outside agencies that are outside the structure of Harris County government operations. The county considers these six agencies essential to the county residents, and therefore, partly funds their annual operations. The outside agencies are:

Georgia Division of Family & Children Services

This state agency, under the direction of the Georgia Department of Human Services Region 8, provides and administers all welfare and public assistance functions for the county including such programs as temporary assistance to needy families (TANF), adult Medicaid, food stamps, employment services, child protective social services, foster care, and adoptions. The county provides this agency with an annual supplement.

New Horizons Behavioral Health Community Service Board

This agency is responsible for delivering publicly funded mental health, developmental disabilities, and addictive diseases services to eight area counties including Harris. The county provides this agency with one county-owned building on a rental basis to house their programs and an annual supplement.

Senior Citizens Center

The Senior Citizens Center, through a partnership with the River Valley Area Agency on Aging who subcontracts with Direct Services, provides many programs for the county's senior adults. Those programs include physical exercises, arts and crafts, day trips, inspirational speakers, themed parties, bingo games, and noon-time meals. The center also provides in-home services such as Homemaker Aide Service that consists of light housekeeping, laundry, and essential errands and home delivered meals through the Meals-on-Wheels program. The county provides this program with a county-owned building and an annual supplement.

Health Department

This state agency, under the direction of the local Board of Health, determines the county's health needs and develops programs to meet those needs. This agency administers numerous community health related programs such as children and adult immunizations, hearing, vision, and dental screenings, STD screenings and treatment, TB detection and treatment, tobacco use prevention, teen clinic, women's health programs, emergency preparedness, WIC program, and maintains vital records including birth and death certificates. In addition, this agency has an environmental health unit that reviews plans and inspects tourist accommodations, inspects cleanliness of restaurants, inspects public swimming pools, evaluates and protects private water wells, issues septic tank permits, performs rabies control activities, investigates health and disease related issues, and performs various public education activities. The county provides this agency with a county-owned building and an annual supplement.

Troup-Harris Regional Library

The Troup-Harris Regional Library offers a full-range of library services to all citizens of the county to meet the citizens' informational, educational, and recreational needs. The library system operates three libraries (Harris County, Hogansville, and LaGrange Memorial) and is headquartered in LaGrange. The library is a member of the Public Information Network for Electronic Services (PINES) to increase the community's access to information. The county provides this agency with a county-owned building and an annual supplement.

OUTSIDE AGENCIES

FY 2025-26 BUDGET HIGHLIGHTS

- The Development Authority has been moved from the Outside Agencies category to a General Fund department.

EXPENDITURES

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
100-031-5110-572004	Health Department	250,150	250,000	250,000	250,000
100-027-6500-572005	Troup- Harris Regional Library	300,000	300,000	300,000	300,000
100-034-5440-572001	GA DFACS	16,369	17,070	17,070	17,070
100-034-5440-572002	New Horizons Community Service Bd.	6,000	6,000	6,000	6,000
100-034-5440-572003	Senior Citizen Center	8,264	9,100	9,100	9,100
100-034-7500-572006	Development Authority	17,575	125,000	0	0
Total Other Costs		598,358	707,170	582,170	582,170
Total Outside Agencies		598,358	707,170	582,170	582,170



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The county has eight Special Revenue Funds: ARP Act Grant Fund, Confiscated Assets Fund, County Jail Fund, County Law Library Fund, Drug Abuse Treatment & Education Fund, Emergency Telephone System Fund, Hotel/Motel Tax Fund, and the Local Victim Assistance Program Fund.

ARP ACT GRANT FUND

FUND PROFILE

This Special Revenue Fund is used to account for federal grant funds received from the American Rescue Plan (ARP) Act. The ARP Act grant funds are legally restricted to be used for support of the public health response, address negative economic impacts, premium pay for essential workers, payroll expenses for public health and public safety employees, replace public sector revenue loss, water and sewer infrastructure, and broadband. The ARP Act grant funds have to be obligated by December 31, 2024 and spent by December 31, 2026.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- The federal ARP Act grant funds have been received and obligated.
- Professional Services expenses of \$45,000 are for engineering and wastewater consulting engineers, to provide construction administration for a new 1,000,000 gallon elevated water tank.
- Capital outlay expenses include \$1,571,852.00 for the continued construction of a new 1,000,000 gallon elevated water tank at the intersection of I-185 and SR 315 in the southern part of the county. An additional \$776,243 is also included in SPLOST-2025 for FY 2025-26 to complete the construction.

ARP ACT GRANT FUND

REVENUES

Intergovernmental Revenue

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
230-098-0000-331151	ARP Act Grant Funds	485,329	0	0	0
230-098-0000-361000	Interest Revenue	181,579	180,000	100,000	100,000
Total Intergovernmental Revenues		666,907	180,000	100,000	100,000

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
230-098-0000-399999	Use of Reserves (ARP Act Fund)	0	4,000,000	1,516,852	1,516,852
Total Other Financing Sources		0	4,000,000	1,516,852	1,516,852

Total Revenues		666,907	4,180,000	1,616,852	1,616,852
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EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
230-098-____-521200	Professional Services	69,500	50,000	45,000	45,000
Total Purchased/Contracted Services		69,500	50,000	45,000	45,000

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
230-098-____-541300	Courthouse HVAC	96,577	0	0	0
230-098-____-541401	Elevated Water Tank	0	4,130,000	1,571,852	1,571,852
230-098-____-542200	Vehicles	319,252	0	0	0
Total Capital Outlays		415,829	4,130,000	1,571,852	1,571,852

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
230-098-____-573100	Payment To Others	0	0	0	0
Total Other Costs		0	0	0	0

Total Expenditures		485,329	4,180,000	1,616,852	1,616,852
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CONFISCATED ASSETS FUND

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 16-13-49 and under the direction of the elected Sheriff, is used to account for revenues generated from confiscated items. These funds are legally restricted to be used for any official law enforcement purpose except for the payment of salaries or rewards to law enforcement personnel.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

CONFISCATED ASSETS FUND

REVENUES

Fines & Forfeitures

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
210-052-0000-351300	Confiscations	0	15,000	15,000	15,000
Total Fines & Forfeitures		0	15,000	15,000	15,000

Investment Income

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
210-052-0000-361000	Confiscations	0	500	500	500
Total Investment Income		0	500	500	500

Total Revenues		0	15,500	15,500	15,500
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EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
210-052-3322-523900	Other Purchased Services	0	5,000	5,000	5,000
Total Purchased/Contracted Services		0	5,000	5,000	5,000

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
210-052-3322-531170	General Supplies and Materials	0	10,500	10,500	10,500
Total Supplies		0	10,500	10,500	10,500

Total Expenditures		0	15,500	15,500	15,500
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COUNTY JAIL FUND

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 15-21-90 to 15-21-95, is used to account for the proceeds of an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of county ordinances collected in the county courts. These funds are legally restricted to be used for the purpose of constructing, operating, and staffing county jails, correctional institutions, and detention facilities.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

COUNTY JAIL FUND

REVENUES

Fines & Forfeitures

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
201-061-0000-351110	Superior Court Fees	5,043	6,000	6,000	6,000
201-061-0000-351150	Probate Court Fees	43,774	45,000	45,000	45,000
201-061-0000-351170	Municipal Fees	40,675	20,000	20,000	20,000
Total Fines & Forfeitures		89,492	71,000	71,000	71,000

Total Revenues		89,492	71,000	71,000	71,000
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EXPENDITURES

Interfund / Interdepartmental Charges

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
201-061-3326-551100	Indirect Cost Allocation	65,000	71,000	71,000	71,000
Total Interfund/Interdepartmental Charges		65,000	71,000	71,000	71,000

Total Expenditures		65,000	71,000	71,000	71,000
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COUNTY LAW LIBRARY FUND

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 36-15-1 to 36-15-9, is used to account for an additional sum not to exceed \$5.00 placed on civil and criminal cases filed in Superior Court, Magistrate Court, Probate Court, and any other courts of record. These funds are legally restricted to be used for the purchase of law books, reports, texts, periodicals, supplies, desks, and equipment for the operations of the law library among other items. This Fund has a seven-member Law Library Board of Trustees to oversee its operations.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

COUNTY LAW LIBRARY FUND

REVENUES

Fines & Forfeitures

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
205-038-0000-351110	Superior Court Fees	0	3,000	3,000	3,000
205-038-0000-351130	Magistrate Court Fees	0	2,500	2,500	2,500
205-038-0000-351150	Probate Court Fees	0	10,000	10,000	10,000
Total Fines & Forfeitures		0	15,500	15,500	15,500

Total Revenues		0	15,500	15,500	15,500
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EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
205-038-2750-531190	General Supplies and Materials	0	3,000	3,000	3,000
205-038-2750-531400	Books and Periodicals	0	12,500	12,500	12,500
Total Suplies		0	15,500	15,500	15,500

Total Expenditures		0	15,500	15,500	15,500
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DRUG ABUSE TREATMENT & EDUCATION FUND

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 15-21-100 to 15-21-101, is used to account for an additional 50% penalty placed on certain drug related fines collected in Superior Court, Magistrate Court, and Probate Court. These funds are legally restricted to be used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

DRUG ABUSE TREATMENT & EDUCATION FUND

REVENUES

Fines & Forfeitures

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
212-040-0000-351110	Superior Court Fees	12,539	5,000	5,000	5,000
212-040-0000-351130	Magistrate Court Fees	0	0	0	0
212-040-0000-351150	Probate Court Fees	6,831	9,000	9,000	9,000
212-040-0000-351410	Municipal Fees	2,987	2,000	2,000	2,000
Total Fines & Forfeitures		22,356	16,000	16,000	16,000
Total Revenues		22,356	16,000	16,000	16,000

EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
212-040-5160-521200	Professional Counseling	0	15,000	15,000	15,000
212-040-5160-523900	Chamber Drug Free Workplace	0	1,000	1,000	1,000
Total Purchased/Contracted Services		0	16,000	16,000	16,000
Total Expenditures		0	16,000	16,000	16,000

EMERGENCY TELEPHONE SYSTEM FUND

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 46-5-133 to 46-5-134, is used to account for the revenues collected from a monthly \$1.50 surcharge placed on all landline telephones, a monthly \$1.50 surcharge placed on all wireless telephones (Phase I and II), a monthly \$1.50 surcharge placed on all VoIP telephones, and a \$1.50 surcharge placed on prepaid wireless devices. These funds are legally restricted to be used to operate the county-wide 911 emergency telephone system. This department's certified communication officers receive and process emergency and non-emergency telephone calls on a county-wide basis and dispatches emergency personnel from the Sheriff's Office, Hamilton, Pine Mountain, Shiloh, and Waverly Hall police departments, county-wide EMS, ten volunteer fire departments, and assists many other county departments and state agencies with their various communication needs. This department also maintains the county-wide Master Street Address Guide (MSAG). Lastly, this department acts as the local emergency management agency to coordinate various local and state agencies to prepare, respond, and recover from natural and manmade hazards, updates the local emergency operations plan, and performs community services for schools and civic organizations.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
911/EMA Director	1	1	1
Deputy 911/ Deputy EMA Director	1	1	1
Communication Officer	16	16	16
Total Positions	18	18	18

FY 2025-26 BUDGET HIGHLIGHTS

- Professional Services expenses of \$100,000 are for Televate, the county's 911 radio system consultant, to provide construction administration, implementation support, migration, and cut-over support for the new 911 radio system. The construction of a new 911 radio system will use debt funds.
- Technical Services expenses of \$151,000 are for maintenance agreements to cover the weather computer, 911 equipment and radios, telephone system, CAD system, recording system, GCIC language line, Rapid SOS, VFD dispatching, disaster management software, training software, and Code Red emergency notification system.
- Rentals - Tower Space expenses of \$34,800 are for the rental of tower space on the Phenix City, AL Tetra site and sites at Waverly Hall, Hamilton, Goat Rock, and Ellerslie.
- \$1,246,575 is needed from the General Fund to balance this budget.

EMERGENCY TELEPHONE SYSTEM FUND

REVENUES

Charges for Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
215-013-0000-342503	E-911 Non-Prepaid Charges	0	600,000	600,000	600,000
215-013-0000-342510	E-911 Prepaid Charges	147,568	145,000	145,000	145,000
215-013-0000-342520	E-911 Fireworks Excise Tax	492	500	500	500
Total Charges for Services		148,060	745,500	745,500	745,500

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
215-013-0000-391100	Transfer In From General Fund	1,584,669	1,294,773	1,246,575	1,246,575
Total Other Financing Sources		1,584,669	1,294,773	1,246,575	1,246,575

Total Revenues		1,732,728	2,040,273	1,992,075	1,992,075
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EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
215-013-3800-511100	Regular Employees	819,398	921,754	922,074	922,074
215-013-3800-511300	Overtime	100,540	135,000	123,616	123,616
215-013-3800-51210_	Group Insurance	194,053	252,165	256,618	256,618
215-013-3800-512200	FICA	54,170	65,860	64,833	64,833
215-013-3800-512300	Medicare	12,669	15,903	15,163	15,163
215-013-3800-5124__	Retirement Contributions	127,639	165,116	167,384	167,384
215-013-3800-512600	Unemployment Insurance	0	676	523	523
215-013-3800-512700	Worker's Compensation	1,884	4,249	3,451	3,451
Total Personal Services and Employee Benefits		1,310,351	1,560,723	1,553,660	1,553,660

EMERGENCY TELEPHONE SYSTEM FUND

EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
215-013-3800-521200	Professional Services	24,767	100,000	100,000	100,000
215-013-3800-5213__	Technical Services	162,021	151,000	151,000	151,000
215-013-3800-522210	Repairs and Maintenance-Equipment	0	3,000	0	0
215-013-3800-522220	Repairs and Maintenance-Building	204	4,000	6,000	6,000
215-013-3800-522260	Repairs and Maintenance-Vehicle	1,522	1,000	1,000	1,000
215-013-3800-522321	Rentals - Tower Space	33,405	34,800	34,800	34,800
215-013-3800-522323	Copier Lease Agreement	428	1,000	1,000	1,000
215-013-3800-523100	Property and Vehicle Insurance	14,932	16,000	17,665	17,665
215-013-3800-523210	Communications-Telephone	51,597	55,000	55,000	55,000
215-013-3800-523500	Travel	10,186	5,000	10,000	10,000
215-013-3800-523600	Dues and Fees	2,152	2,000	1,500	1,500
215-013-3800-523700	Education and Training	2,592	6,000	3,000	3,000
Total Purchased/Contracted Services		303,806	378,800	380,965	380,965

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
215-013-3800-531101	General Supplies-Office	1,882	3,000	4,000	4,000
215-013-3800-531150	General Supplies-Tires	0	1,000	1,000	1,000
215-013-3800-531210	Water/Sewer	400	800	800	800
215-013-3800-531230	Electricity	17,669	27,000	27,000	27,000
215-013-3800-531240	Bottled Gas	306	1,650	1,650	1,650
215-013-3800-531270	Gasoline/Diesel/Oil	3,950	5,000	8,000	8,000
215-013-3800-531600	Small Equipment	6,171	6,000	15,000	15,000
215-013-3800-531710	Uniforms	229	300	0	0
Total Supplies		30,606	44,750	57,450	57,450

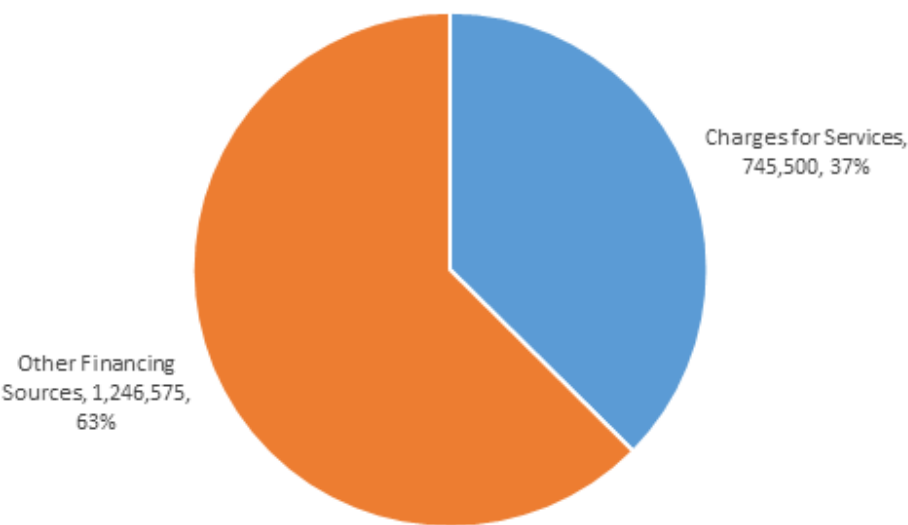
Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
215-013-3800-542200	Vehicle	0	50,000	0	0
215-013-3800-542300	Replacement Stove/Vent	0	6,000	0	0
215-013-3800-542401	Computers	19,568	0	0	0
Total Capital Outlays		19,568	56,000	0	0

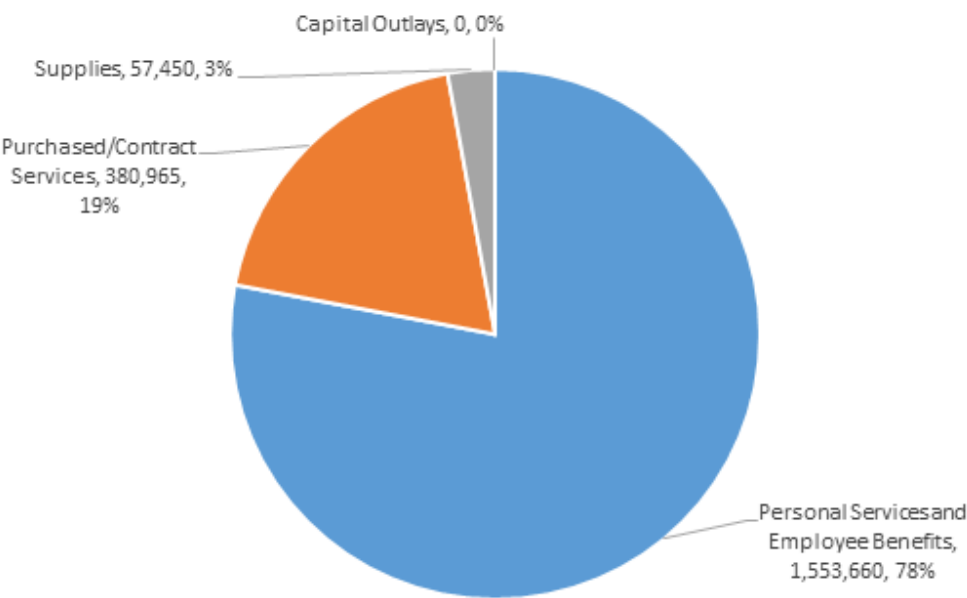
Total Expenditures		1,664,331	2,040,273	1,992,075	1,992,075
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EMERGENCY TELEPHONE SYSTEM FUND

EMERGENCY TELEPHONE SYSTEM FUND REVENUES BY SOURCE

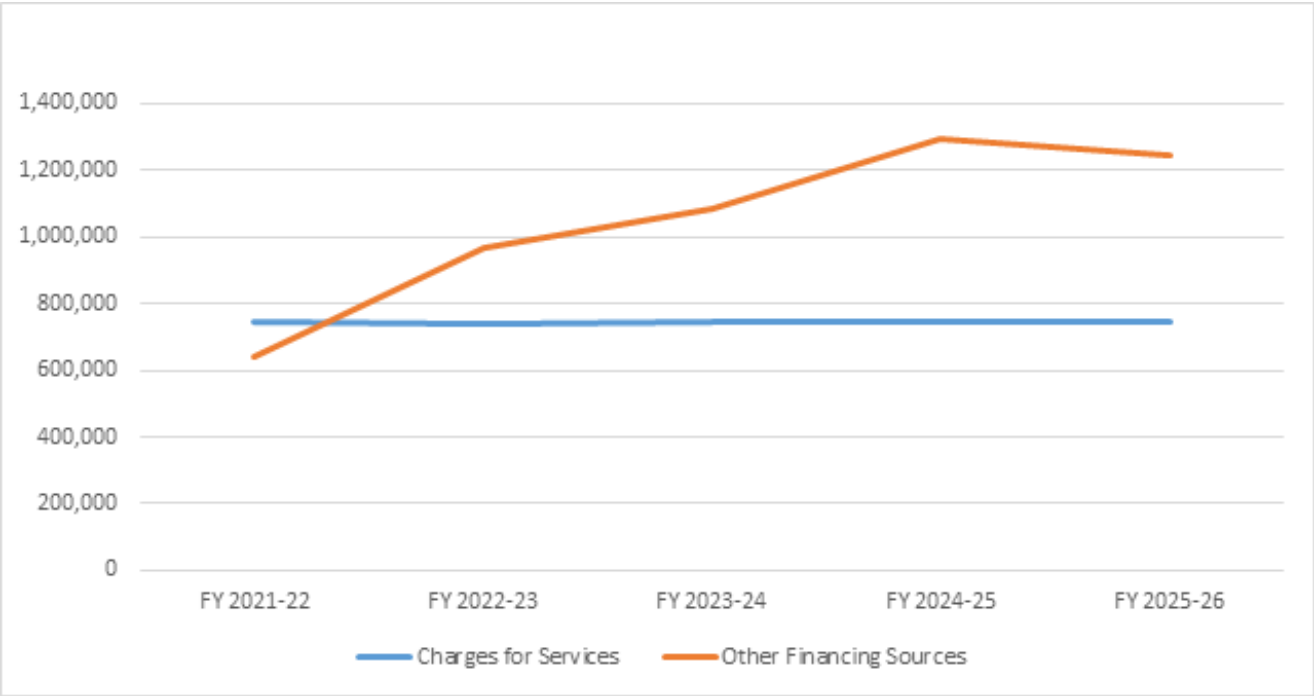


EMERGENCY TELEPHONE SYSTEM FUND EXPENSES BY TYPE

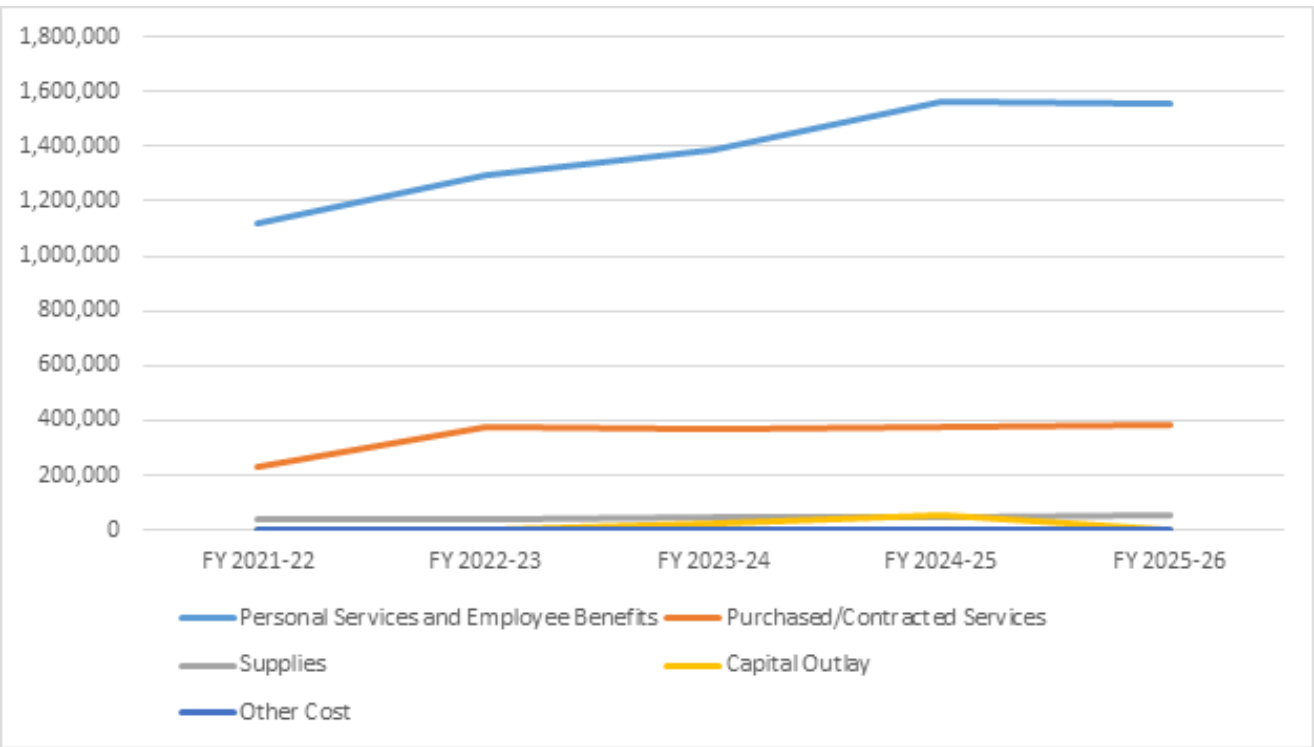


EMERGENCY TELEPHONE SYSTEM FUND

EMERGENCY TELEPHONE SYSTEM FUND REVENUES BY SOURCE
HISTORICAL TRENDS



EMERGENCY TELEPHONE SYSTEM FUND EXPENSES BY TYPE
HISTORICAL TRENDS



HOTEL/MOTEL TAX FUND

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 48-13-51, is used to account for the proceeds of the 8% hotel/motel tax collected from lodging facilities located within the unincorporated area of the county. These funds are split between the county and the local Chamber of Commerce. The Chamber of Commerce uses their portion of the proceeds to promote tourism and FDR State Park. The county uses their portion of the proceeds as partial funding for an economic development professional.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- The Board of Commissioners requested and the General Assembly approved increasing the county's hotel/motel tax rate from 5% to 8% effective July 1, 2023.
- All hotel/motel tax proceeds are collected by the county and 8% of the tax (\$255,000) is distributed to the Chamber of Commerce to promote tourism in the county and FDR State Park in accordance with state law.



Cottage at F.D. Roosevelt State Park

HOTEL/MOTEL TAX FUND

REVENUES

Taxes

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
275-080-0000-314100	Hotel/Motel Tax	287,353	255,000	255,000	255,000
275-080-0000-319001	Penalties & Interest	0	0	0	0
Total Charges for Services		287,353	255,000	255,000	255,000
Total Revenues		287,353	255,000	255,000	255,000

EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
275-080-7520-572006	Chamber Of Commerce	233,474	255,000	255,000	255,000
Total Purchased/Contracted Services		233,474	255,000	255,000	255,000
Total Expenditures		233,474	255,000	255,000	255,000

LOCAL VICTIM ASSISTANCE PROGRAM FUND

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 15-21-130 to 15-21-132 and under the direction of the elected District Attorney, is used to account for an additional 5% penalty placed on all fines collected in Superior Court, Magistrate Court, Probate Court, and the municipal courts. These funds are legally restricted to be used in funding Criminal Justice Coordinating Council certified victim assistance programs or victim assistance activities carried out by the District Attorney's Office.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- Payment To Others expense of \$38,500 payment to the Columbus Consolidated Government to pay for victim witness program expenses.

LOCAL VICTIM ASSISTANCE PROGRAM FUND

REVENUES

Fines & Forfeitures

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
202-041-0000-351110	Superior Court Fees	2,436	2,500	2,500	2,500
202-041-0000-351150	Probate Court Fees	32,408	22,000	22,000	22,000
202-041-0000-351170	Municipal Fees	12,618	14,000	14,000	14,000
Total Fines & Forfeitures		47,462	38,500	38,500	38,500

Total Revenues		47,462	38,500	38,500	38,500
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EXPENDITURES

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
202-041-2200-572008	Payment to Others	48,399	38,500	38,500	38,500
Total Other Costs		48,399	38,500	38,500	38,500

Total Expenditures		48,399	38,500	38,500	38,500
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CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources that are used for the acquisition of major capital facilities other than those financed by other Funds. The county has six Capital Project Funds: Local Maintenance Improvement Grant Fund, Public Improvements Authority Fund, TSPLOST-2013 Fund, SPLOST-2019 Fund, TSPLOST-2023 Fund, and SPLOST 2025 Fund.

LOCAL MAINTENANCE/IMPROVEMENT GRANT FUND

FUND PROFILE

The Local Maintenance Improvement Grant (LMIG) program provides funds to local governments to perform improvements to their roadway network each year. The funding source for LMIG is a percentage of the state motor fuel tax. Use of LMIG funds requires adherence to adequate roadway standards, accounting practices and applicable transportation funds. Centerline mileage is factored into the formula used to determine funding.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- Capital Outlay expenses include \$930,000 for the annual LMIG resurfacing program (10% required state match and any overage amount are in TSPLOST-2013) and \$1,121,426 for the LRA resurfacing for a total of \$2,051,426.

LOCAL MAINTENANCE/IMPROVEMENT GRANT FUND

REVENUES

Intergovernmental Revenues

Account Number	Account Description	FY'24 Unaudited	FY'25 Adopted	Manager Proposed	Commission Approved
320-200-0000-334301	LMIG	0	0	930,000	930,000
320-200-0000-334302	LRA	0	0	1,121,426	1,121,426
Total Intergovernmental Revenue		0	0	2,051,426	2,051,426

Total Revenues		0	0	2,051,426	2,051,426
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EXPENDITURES

Capital Outlay

Account Number	Account Description	FY'24 Unaudited	FY'25 Adopted	Manager Proposed	Commission Approved
320-200-4000-541400	LMIG Resurfacing	0	0	930,000	930,000
320-200-4000-541401	LRA	0	0	1,121,426	1,121,426
Total Capital Outlay		0	0	2,051,426	2,051,426

Total Expenditures		0	0	2,051,426	2,051,426
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PUBLIC IMPROVEMENTS AUTHORITY FUND

FUND PROFILE

The Public Improvements Authority (PIA) was created by an act of the Georgia General Assembly during 1995 and activated during 2001 as a way to provide basic infrastructure and recreational facilities, improvements, and services to the citizens of Harris County. This Fund was created to promote the growth and development of the county and enhance the general welfare of its citizens. The PIA act was amended during the 2024 session of the General Assembly to allow the authority to finance additional types of projects.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- Continue debt payments of \$619,764 (principal and interest for the 2012 Water Works revenue bonds paid by the Water Works Fund.
- Continue debt payments of \$704,267 (principal and interest) for the Community Center paid by SPLOST-2025
- Transfer in From the General Fund of \$1,036,511 for bond payments on the Public Safety System.

PUBLIC IMPROVEMENTS AUTHORITY FUND

REVENUES

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
360-079-0000-391085	Transfer in from SPLOST- 2019 Fund	731,960	733,113	0	0
360-079-0000-391086	Transfer in from SPLOST- 2025 Fund	0	0	704,267	704,267
360-079-0000-391505	Transfer in From Water Works Fund	0	619,367	619,764	619,764
360-079-0000-391100	Transfer in From General Fund	0	0	1,036,511	1,036,511
Total Other Financing Sources		0	619,367	2,360,542	2,360,542
Total Revenues		0	619,367	2,360,542	2,360,542

EXPENDITURES

Debt Service

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
360-079-8000-581102	Principal - Waterworks	0	565,000	580,000	580,000
360-079-8000-581103	Principal - Community Center	655,000	670,000	655,000	655,000
360-079-8000-581104	Pincipal - Public Safety System	0	0	435,000	435,000
360-079-8000-582102	Interest - Waterworks	0	54,367	39,764	39,764
360-079-8000-582103	Interest - Community Center	76,958	63,113	49,267	49,267
360-079-8000-582104	Interest - Public Safety System	0	0	601,511	601,511
Total Debt Service		731,958	1,352,480	2,360,542	2,360,542
Total Expenditures		731,958	1,352,480	2,360,542	2,360,542

TSPLOST – 2013 FUND

FUND PROFILE

A regional referendum was held during July 2012 to determine if the voters of the 16 county River Valley Regional Commission (RVRC) district, that includes Harris County, wanted to begin a new 1% Transportation Special Purpose Local Option Sales Tax (TSPLOST) for a ten-year period to raise funds for regional and county-wide transportation improvement projects. During the referendum, 55,655 citizens voted – 30,202 (54.3%) for the TSPLOST and 25,453 (45.7%) against. In Harris County, a total of 5,429 citizens voted – 2,471 (45.5%) for the TSPLOST and 2,958 (54.5%) against. Since the regional referendum was approved by a majority of the region, the TSPLOST went into effect on January 1, 2013 and continued until December 31, 2022. This Fund is used to account for the TSPLOST-2013 proceeds and ensure that these funds are used for the intended purposes.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- The ten-year collection period for this fund ended on December 31, 2022 but some funds are still available.
- Capital Outlay expenses include \$90,111 for the state required 10% LMIG match and any road resurfacing bid overage.



Man O' War Trail kiosk at the Callaway Country Store Trailhead

TSPLOST – 2013 FUND

REVENUES

Taxes

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-096-0000-313400	T-SPLOST	0	0	0	0
Total Taxes		0	0	0	0

Investment Income

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-096-0000-361000	Interest Revenue	7,844	500	2,500	2,500
Total Investment Income		7,844	500	2,500	2,500

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-096-0000-399999	Use of Fund Reserves	0	170,000	87,611	87,611
Total Other Financing Sources		0	170,000	87,611	87,611

Total Revenues		7,844	170,500	90,111	90,111
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EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-096-4200-521200	Professional Services	53,497	50,000	0	0
Total Purchased/Contracted Services		53,497	50,000	0	0

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-096-4200-541400	County Roads and Bridges	24,687	120,500	90,111	90,111
Total Capital Outlays		24,687	120,500	90,111	90,111

Total Expenditures		78,184	170,500	90,111	90,111
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SPLOST – 2019 FUND

FUND PROFILE

A referendum was held during May 2018 to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax (SPLOST) for a six-year period to raise \$15,300,000 for public safety vehicles and equipment, community center debt repayments, renovations to the courthouse, old library, and community development building, economic development and broadband, a public works facility, road and bridge improvements, rails to trails project, and city projects. During the referendum, 5,261 citizens voted – 3,535 (67.2%) for the SPLOST and 1,726 (32.8%) against. At the time of the referendum, the county had 23,678 registered voters. Therefore, the referendum had a 22.2% voter turn-out rate. Since the referendum was approved, the SPLOST went into effect on April 1, 2019 and continued until March 31, 2025. This Fund is used to account for the SPLOST-2019 proceeds and ensure that these funds are used for the intended purposes.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- The collection period for this fund ended on March 31, 2025. SPLOST – 2025 began on April 1, 2025.
- Capital Outlay expenses of \$825,558 include \$202,250 to continue renovation of the courthouse, \$500,000 for a fire truck(s) not purchased with funds budgeted in FY 2024-2025, \$30,000 for six replacement roll up doors for EMS Stations 1 and 2, and \$97,308 for replacement dash and body cams for the Sheriff's Department.

SPLOST – 2019 FUND

REVENUES

Taxes

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-085-0000-313200	SPLOST - 2019	4,418,283	3,200,000	0	0
Total Taxes		4,418,283	3,200,000	0	0

Investment Income

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-085-0000-361000	Interest Revenues	104,854	100,000	50,000	50,000
Total Investment Income		104,854	100,000	50,000	50,000

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-085-0000-399999	Use of Fund Reserves	0	4,661,780	779,558	779,558
Total Other Financing Sources		0	4,661,780	779,558	779,558
Total Revenues		4,523,137	7,961,780	829,558	829,558

EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-085-____-521200	Professional Services	315,103	370,000	0	0
Total Purchased/Contracted Services		315,103	370,000	0	0

SPLOST – 2019 FUND

EXPENDITURES

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-085-1565-541303	Renovation to Courthouse	21,489	3,000,000	202,250	202,250
320-085-3300-542104	VFD Equipment	166,670	166,667	0	0
320-085-3300-542200	Sheriff's Vehicles	205,000	0	0	0
320-085-3300-542500	Replacement Dash/Body Cams	0	0	97,308	97,308
320-085-3326-541307	Jail Fire Alarm System Replacement	65,176	0	0	0
320-085-3420-542201	Prison Vehicle	85,751	0	0	0
320-085-3500-542203	Fire Truck	0	500,000	500,000	500,000
320-085-3600-542101	Lucas Devices (6)	20,419	21,000	0	0
320-085-3600-542103	Cardiac Monitors	0	41,000	0	0
320-085-3800-541305	Replacement Generator 911 Center	22,300	0	0	0
320-085-4100-541302	Public Works Facility (Phase 1)	2,009,976	2,000,000	0	0
320-085-4200-541403	Road Materials (Public Works)	1,662	250,000	0	0
320-085-4200-542204	Dump Truck	0	378,000	0	0
320-085-3600-541301	Roll Up Doors - EMS	0	0	30,000	30,000
Total Capital Outlays		2,598,443	6,356,667	829,558	829,558

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-085-4960-572051	Allocation to Hamilton	176,617	115,000	0	0
320-085-4960-572052	Allocation to Shiloh	95,468	62,000	0	0
320-085-4960-572053	Allocation to Waverly Hall	152,749	100,000	0	0
320-085-4960-572054	Allocation to Pine Mountain	195,710	130,000	0	0
320-085-4960-572055	Allocation to West Point	143,203	95,000	0	0
Total Other Costs		763,747	502,000	0	0

Other Financing Uses

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-085-9000-611079	Transfer Out to Public Improvement Authority	731,957	733,113	0	0
320-085-9000-611083	Transfer Out to Econ. Dev. Project Fund	0	0	0	0
Total Other Financing Uses		731,958	733,113	0	0

Total Expenditures		4,409,251	7,961,780	829,558	829,558
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TSPLOST – 2023 FUND

FUND PROFILE

A regional referendum was held during May 2022 to determine if the voters of the 16 county River Valley Regional Commission (RVRC) District, that includes Harris County, wanted to continue the 1% Transportation Special Purpose Local Option Sales Tax (TSPLOST) for another ten-year period to raise funds for regional and county-wide transportation improvement projects. During the referendum, 60,452 citizens voted – 33,656 (55.7%) for the TSPLOST and 26,796 (44.3%) against. In Harris County, a total of 8,230 citizens voted – 3,878 (47%) for the TSPLOST and 4,352 (53%) against. Since the regional referendum was approved by a majority of the region, the TSPLOST went into effect on January 1, 2023 and will continue until December 31, 2032. This Fund is used to account for the local portion of TSPLOST-2023 proceeds and ensure that these funds are used for the intended purposes.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- The ten-year collection period for this fund began January 1, 2023.
- Capital Outlay expenses include \$940,000 for road and bridge projects, \$200,000 for road materials, and \$150,000 for two tractors with bat wing mower attachments.

TSPLOST – 2023 FUND

REVENUES

Taxes

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-097-0000-313400	T-SPLOST	1,496,228	1,247,000	1,250,000	1,250,000
Total Taxes		1,496,228	1,247,000	1,250,000	1,250,000

Investment Income

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-097-0000-361000	Interest Revenues	0	40,000	40,000	40,000
Total Investment Income		0	40,000	40,000	40,000

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-097-0000-399999	Use of Fund Reserves	0	0	0	0
Total Other Financing Sources		0	0	0	0

Total Revenues		1,496,228	1,287,000	1,290,000	1,290,000
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EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-097-4200-521200	Professional Services	0	0	0	0
Total Purchased/Contracted Services		0	0	0	0

TSPLOST – 2023 FUND

EXPENDITURES

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
335-097-4200-541302	New Public Works Facility	5,774	0	0	0
335-097-4200-541401	County Roads and Bridges	(70)	910,000	940,000	940,000
335-097-4200-541403	Road Materials (Public Works)	206,110	0	200,000	200,000
335-097-4200-542104	Boom Axe Machine (Public Works)	223,544	0	0	0
335-097-4200-542204	Grapple Truck (Public Works)	168,823	0	0	0
335-097-4200-542205	Row Mowers w/ cut (Public Works)	0	287,000	150,000	150,000
335-097-4200-542206	Vehicles (Public Works)	0	90,000	0	0
335-097-6220-541402	Add Guardrail for Mow Trail	49,685	0	0	0
335-097-6220-542200	Vehicle (Recreation/Trails)	37,685	0	0	0
335-097-6220-542201	Utility Vehicle with Blower Attachment	25,010	0	0	0
Total Capital Outlays		716,561	1,287,000	1,290,000	1,290,000
Total Expenditures		716,561	1,287,000	1,290,000	1,290,000

SPLOST – 2025 FUND

FUND PROFILE

A referendum was held during March 2024 to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax (SPLOST) for a six-year period to raise \$27.1M for recreational facilities, water and sewer purposes, Community Center debt payments, public safety vehicles and associated equipment, further renovate the courthouse, and city projects. During the referendum, 4,143 citizens voted – 2,354 (56.8%) for the SPLOST and 1,789 (43.2%) against. At the time of the referendum, the county had 26,465 registered voters. Therefore, the referendum had a 15.7% voter turn-out rate. Since the referendum was approved, the SPLOST will go into effect on April 1, 2025 and will continue until March 31, 2031. This Fund is used to account for the SPLOST-2025 proceeds and ensure that these funds are used for the intended purposes.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	0	0	0

FY 2025-26 BUDGET HIGHLIGHTS

- The six-year collection period for this fund will begin April 1, 2025
- Capital Outlay expenses include \$1,287,490 for continued Courthouse renovations, \$776,243 for a portion of the elevated water tank cost, \$500,000 for replacement Sheriff Office vehicles, and \$360,000 for re-chassis of two ambulances for EMS for a total of \$2,923,733.
- Other Costs include \$672,000 for allocations to the cities for their projects.
- Other Financing Uses are a \$704,267 transfer out to the Public Improvements Authority for the annual debt payment (principal and interest) for the Community Center.

SPLOST – 2025 FUND

REVENUES

Taxes

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-088-0000-313200	SPLOST - 2025	0	1,000,000	4,200,000	4,200,000
Total Taxes		0	1,000,000	4,200,000	4,200,000

Investment Income

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-088-0000-361000	Interest Revenues	0	5,000	100,000	100,000
Total Investment Income		0	5,000	100,000	100,000

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-088-0000-399999	Use of Fund Reserves	0	0	0	0
Total Other Financing Sources		0	0	0	0

Total Revenues		0	1,005,000	4,300,000	4,300,000
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EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-088-____-521200	Professional Services	0	0	0	0
Total Purchased/Contracted Services		0	0	0	0

SPLOST – 2025 FUND

EXPENDITURES

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-088-1500-521200	Professional Services (CD)	0	0	0	0
320-088-1565-521200	Professional Services (CH)	0	0	0	0
320-088-1565-541303	Renovation to Courthouse	0	0	1,287,490	1,287,490
320-088-3300-542104	VFD Equipment	0	0	0	0
320-088-3300-542200	Sheriff Office Vehicles	0	588,000	500,000	500,000
320-088-3300-542500	Replace Dash Cams & Body Cams	0	188,350	0	0
320-088-3600-542100	Ambulance Remounts	0	0	360,000	360,000
320-088-4000-541400	Elevated Water Tank	0	68,650	776,243	776,243
Total Capital Outlays		0	845,000	2,923,733	2,923,733

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-088-4960-572051	Allocation to Hamilton	0	37,000	155,400	155,400
320-088-4960-572052	Allocation to Shiloh	0	20,000	84,000	84,000
320-088-4960-572053	Allocation to Waverly Hall	0	32,000	134,400	134,400
320-088-4960-572054	Allocation to Pine Mountain	0	41,000	172,200	172,200
320-088-4960-572055	Allocation to West Point	0	30,000	126,000	126,000
Total Other Costs		0	160,000	672,000	672,000

Other Financing Uses

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
320-088-9000-611079	Transfer Out To PIA	0	0	704,267	704,267
Total Other Financing Uses		0	0	704,267	704,267
Total Expenditures		0	1,005,000	4,300,000	4,300,000



ENTERPRISE FUNDS

Enterprise Funds are used to account for all county operations that are financed and operated in the same manner as private enterprises, on a self-supporting basis. The county has three Enterprise Funds: Airport Fund, Solid Waste Fund, and the Water Works Fund.

AIRPORT FUND

FUND PROFILE

The Harris County Airport located in Pine Mountain is a 235-acre general aviation airport serving business aviation and recreational flying. The airport consists of a 5,001-foot long and 100-foot wide lighted asphalt runway with instrument approach, historic terminal building, fuel system, 29 T-hangars, 65 tie-down locations, and two 10,000 square foot corporate hangars. The airport offers 24/7 Jet A and Avgas self-service and full-service fueling, hangar rental, aircraft maintenance through a private contractor, flight training, courtesy cars, and an annual open house community event. The major revenue sources for this Fund are fuel sales, hanger rentals, and tie-down fees.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Airport Manager	1	1	1
Attendant (part-time)	1	1	1
Total Positions	2	2	2

FY 2025-26 BUDGET HIGHLIGHTS

- Professional Services expenses include \$35,000 for the airport consultant to oversee the annual Board approved airport capital improvement program (CIP) if approved by FAA and GDOT. For FY 2025-26, the CIP consists of hangar site preparation and existing terminal building expansion.
- Capital Outlay expenses include \$1,615,000 for hangar site preparation and \$750,000 to expand the existing terminal building for a total of \$2,365,000. If these projects are approved by FAA and GDOT, the projects will move forward and the county will receive a \$2,096,750 reimbursement from FAA and GDOT for these improvement projects.
- \$418,832 is needed from the General Fund to balance this budget. If the CIP projects are not approved to move forward, \$268,250 will be needed from the General Fund.



AIRPORT FUND

REVENUES

Intergovernmental Revenues

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
550-037-0000-331150	GDOT Grant : Airport	478,762	0	150,000	150,000
550-037-0000-331111	FAA BIL Grant	0	0	159,000	159,000
550-037-0000-331112	FAA Airport Grant	0	0	1,144,500	1,144,500
550-037-0000-331151	GDOT - State share	0	0	643,250	643,250
Total Intergovernmental Revenues		478,762	0	2,096,750	2,096,750

Charges for Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
550-037-0000-345301	AV Gas Sales	156,090	150,000	150,000	150,000
550-037-0000-345302	Jet Fuel Sales	76,567	140,000	140,000	140,000
550-037-0000-345303	Hangar Rental Fees	83,865	125,000	125,000	125,000
550-037-0000-345304	Tie Down Fees	459	500	500	500
550-037-0000-345305	Ramp Fees	0	0	0	0
Total Charges for Services		316,981	415,500	415,500	415,500

Contribution & Donations from Private Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
550-037-0000-371004	Donations	25,270	0	0	0
Total Contribution & Donations from Private Sources		25,270	0	0	0

Other Financing Uses

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
550-037-0000-371004	Donations	25,270	0	0	0
Total Contribution & Donations from Private Sources		25,270	0	0	0

Total Revenues		1,137,242	831,000	2,931,082	2,931,082
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AIRPORT FUND

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
550-037-7563-511__	Regular Employees	104,881	116,000	113,374	113,374
550-037-7563-51210__	Group Insurance	10,078	12,000	12,419	12,419
550-037-7563-512200	FICA	6,332	6,700	7,029	7,029
550-037-7563-512300	Medicare	1,481	1,500	1,644	1,644
550-037-7563-5124__	Retirement Contributions	11,892	13,000	13,699	13,699
550-037-7563-512600	Unemployment Insurance	0	120	83	83
550-037-7563-512700	Worker's Compensation	1,515	2,800	2,834	2,834
Total Personal Services and Employee Benefits		136,179	152,120	151,082	151,082

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
550-037-7563-521200	Professional Services	36,713	78,500	35,000	35,000
550-037-7563-521300	Technical Services	3,375	10,000	2,000	2,000
550-037-7563-522210	Repairs and Maintenance-Equipment	3,726	20,000	10,000	10,000
550-037-7563-522220	Repairs and Maintenance-Building	10,383	5,000	5,000	5,000
550-037-7563-522222	Repairs and Maintenance-Site	873	0	3,000	3,000
550-037-7563-522260	Repairs and Maintenance-Vehicle	2,097	4,000	5,000	5,000
550-037-7563-523100	Property and Vehicle Insurance	31,266	30,000	12,000	12,000
550-037-7563-523210	Communications-Telephone	21,020	13,500	35,000	35,000
550-037-7563-523211	Communications-Internet	1,190	2,500	2,000	2,000
550-037-7563-523300	Advertising	244	1,000	1,000	1,000
550-037-7563-523500	Travel	0	500	1,000	1,000
550-037-7563-523600	Dues and Fees	998	1,100	1,500	1,500
550-037-7563-523700	Education and Training	0	500	500	500
Total Purchased/Contracted Services		111,884	166,600	113,000	113,000

AIRPORT FUND

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
550-037-7563-531101	General Supplies-Office	6,329	1,500	7,500	7,500
550-037-7563-531120	General Supplies-Janitorial	1,279	500	2,000	2,000
550-037-7563-531150	General Supplies-Tires	1,282	1,000	1,000	1,000
550-037-7563-531210	Water/Sewer	507	1,000	1,000	1,000
550-037-7563-531230	Electricity	17,552	18,000	18,000	18,000
550-037-7563-531270	Gasoline/Diesel/Oil	2,037	2,500	5,000	5,000
550-037-7563-531521	AV Gas for Resale	144,239	135,000	150,000	150,000
550-037-7563-531522	Jet Fuel for Resale	94,819	110,000	110,000	110,000
550-037-7563-531600	Small Equipment	5,209	5,000	7,500	7,500
Total Supplies		273,252	274,500	302,000	302,000

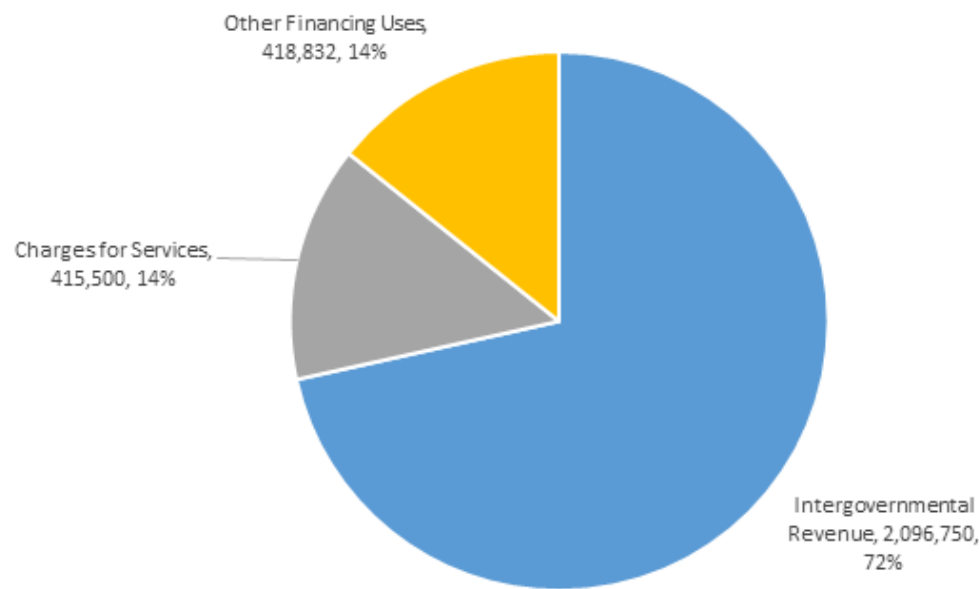
Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
550-037-7563-541202	Runway Lighting, Airfield Sign	549,618	0	0	0
550-037-7563-541203	Hangar Site Preparation	0	1,615,000	1,615,000	1,615,000
550-037-7563-541204	Terminal Building Expansion	0	750,000	750,000	750,000
550-037-7563-542201	Tractor/Mower	7,700	0	0	0
550-037-7563-542502	AWOS Replacement	142,248	0	0	0
Total Capital Outlays		699,566	2,365,000	2,365,000	2,365,000

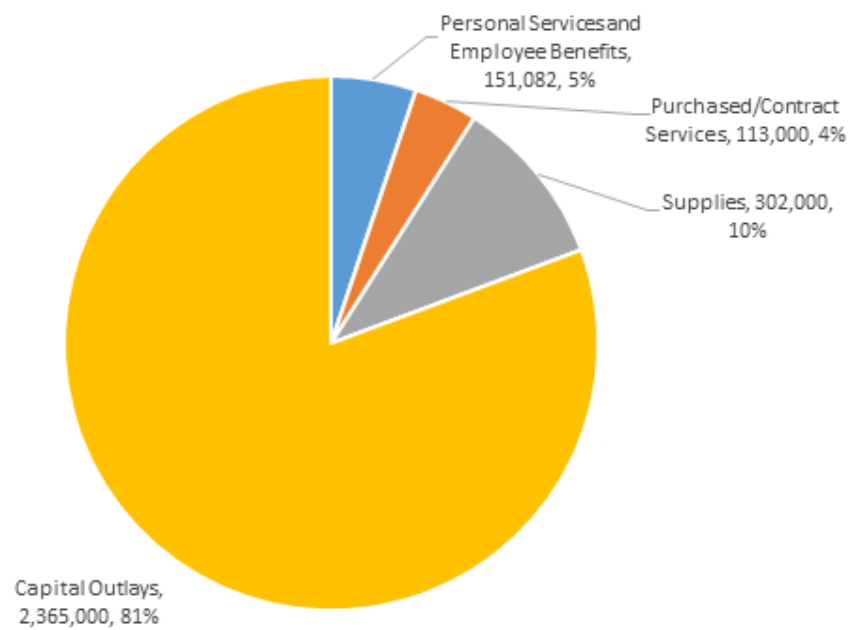
Total Expenditures		1,220,882	2,958,220	2,931,082	2,931,082
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AIRPORT FUND

AIRPORT FUND REVENUES BY SOURCE

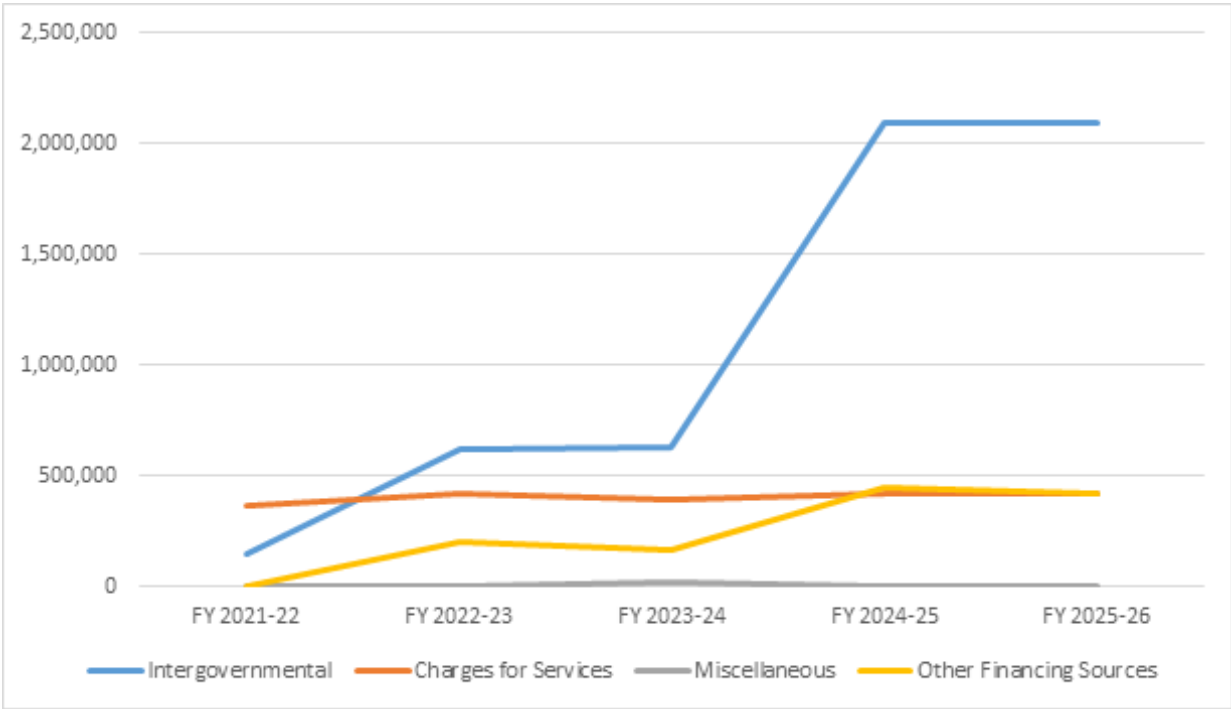


AIRPORT FUND EXPENSES BY TYPE

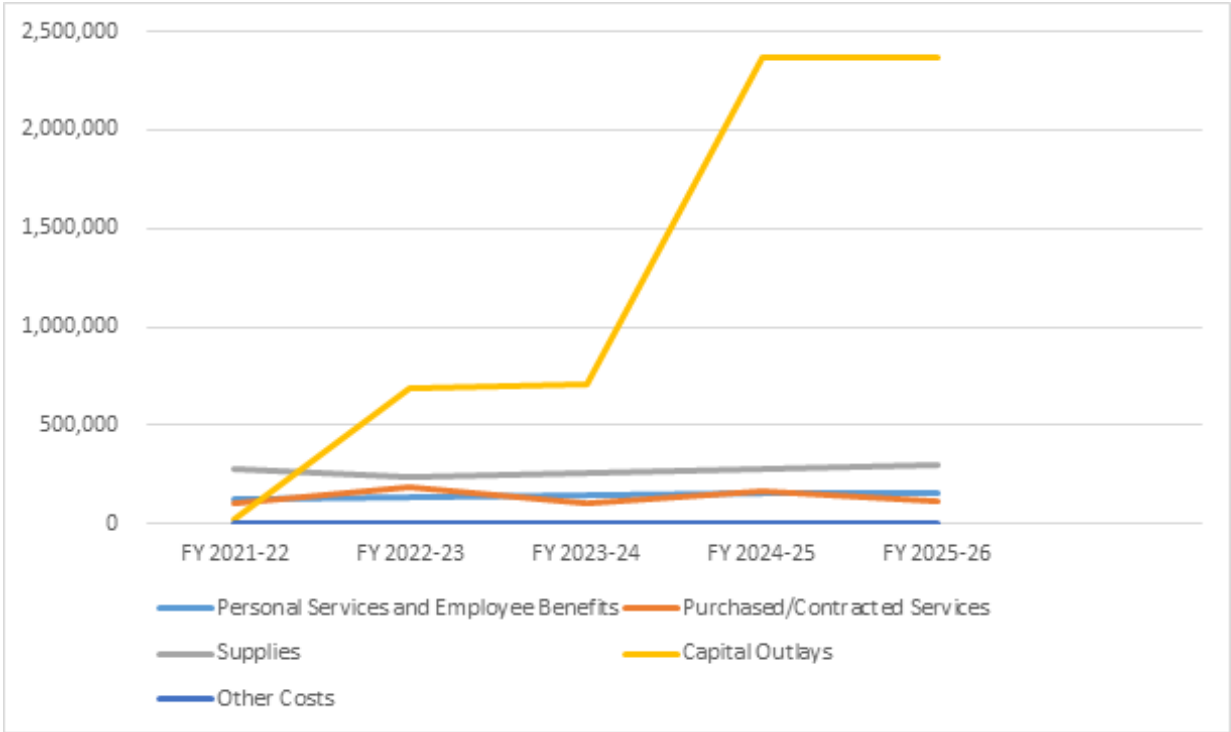


AIRPORT FUND

AIRPORT FUND REVENUES BY SOURCE
HISTORICAL TRENDS



AIRPORT FUND EXPENSES BY TYPE
HISTORICAL TRENDS



SOLID WASTE FUND

FUND PROFILE

The Solid Waste Enterprise Fund is responsible for collecting residential and commercial solid waste on a weekly county-wide basis. The waste is collected curbside by county forces and inmate labor and transported to the county's transfer station. The waste is then transported and disposed of in a certified MSW landfill by a private contractor. This department also operates three manned collection sites for county residents' use, maintains the permanently closed landfill, and performs recycling services. This Fund generates revenue from a fee placed on the annual tax bills and tipping fees.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Director	1	1	1
Assistant Director	1	1	1
Scale Operator	1	1	1
Sanitation Equipment Operator	9	9	10
Collection Site Attendant	3	3	3
Collection Site Attendant (part-time)	1	1	1
Inmates	15	15	15
Total Positions	16	17	17

FY 2025-26 BUDGET HIGHLIGHTS

- Technical Services include \$20,000 for a private company to perform landfill monitoring and well testing at the permanently closed landfill for state compliance.
- Capital Outlay expenses include \$5,000 for replacement commercial dumpsters and \$12,000 for a lawn mower.
- Indirect Cost Allocation of \$100,000 is transferred to the General Fund to pay the Administration, Finance, and Information Technology departments for providing services to this Enterprise Fund.

SOLID WASTE FUND

REVENUES

Charges for Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-0000-344110	Garbage Collection Charges	2,128,288	2,090,000	2,090,000	2,090,000
540-019-0000-344111	Garbage Collection Charges - Delinquent	0	2,000	2,000	2,000
540-019-0000-344112	Commercial Dumpster Fees	12,067	30,000	30,000	30,000
540-019-0000-344130	Sale of Salvage	24,078	20,000	20,000	20,000
540-019-0000-344150	Landfill Tipping Fees	332,707	295,000	295,000	295,000
540-019-0000-344215	Credit Card Convenience Fees	5,070	3,500	4,500	4,500
540-019-0000-349300	Returned Check Fees	0	200	200	200
Total Charges for Services		2,502,209	2,440,700	2,441,700	2,441,700

Investment Income

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-0000-361000	Interest Revenues	228,256	200,000	200,000	200,000
Total Investment Income		228,256	200,000	200,000	200,000

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-0000-392100	Sale of Assets	0	5,000	0	0
540-019-0000-399999	Use of Fund Reserves	0	221,800	120,567	120,567
Total Other Financing Sources		0	226,800	120,567	120,567

Total Revenues		2,730,465	2,867,500	2,762,267	2,762,267
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SOLID WASTE FUND

EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-4__-511__	Regular Employees	618,862	690,000	821,150	821,151
540-019-4__-51210__	Group Insurance	166,408	200,000	232,642	232,642
540-019-4__-512200	FICA	36,905	44,000	50,911	50,911
540-019-4__-512300	Medicare	8,631	10,000	11,907	11,907
540-019-4__-5124__	Retirement Contributions	92,781	110,000	133,061	133,061
540-019-4__-512600	Unemployment Insurance	(0)	600	432	432
540-019-4__-512700	Worker's Compensation	22,261	38,000	51,163	51,163
Total Personal Services and Employee Benefits		945,848	1,092,600	1,301,267	1,301,267

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-4500-521200	Professional Services	35	2,000	2,000	2,000
540-019-45__-521300	Technical Services	19,337	20,000	25,000	25,000
540-019-4500-522112	Disposal - Septic Tank	0	1,000	1,000	1,000
540-019-4500-522210	Repairs and Maintenance - Equipment	6,630	5,000	5,000	5,000
540-019-4500-522220	Repairs and Maintenance - Building	5,337	15,000	1,000	1,000
540-019-4500-522222	Repairs and Maintenance - Site	960	7,000	7,000	7,000
540-019-4500-522260	Repairs and Maintenance - Vehicle	180,224	120,000	120,000	120,000
540-019-4500-522321	Rental of Equipment	0	1,000	1,000	1,000
540-019-4500-522323	Copier Lease Agreement	36	500	500	500
540-019-4500-523001	Exterminations	225	400	400	400
540-019-4500-523100	Property and Vehicle Insurance	33,475	35,000	40,000	40,000
540-019-45__-523210	Communications - Telephone	4,521	5,000	5,000	5,000
540-019-4500-523211	Communications - Internet	2,518	3,000	3,000	3,000
540-019-4500-523250	Communications - Postage	0	100	100	100
540-019-4500-523500	Travel	0	300	300	300
540-019-4500-523601	Credit Card Fees	3,044	0	2,300	2,300
540-019-4500-523700	Education and Training	0	500	500	500
Total Purchased/Contracted Services		256,341	215,800	214,100	214,100

SOLID WASTE FUND

EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-45__531101	General Supplies-Office	92	1,000	1,000	1,000
540-019-45__531120	General Supplies-Janitorial	437	800	800	800
540-019-45__531150	General Supplies-Tires	27,199	40,000	40,000	40,000
540-019-4500-531190	General Supplies- Other	1,859	4,000	4,000	4,000
540-019-45__531210	Water/Sewer	1,242	2,000	2,000	2,000
540-019-45__531230	Electricity	12,262	15,000	10,000	10,000
540-019-4500-531240	Bottled Gas	2,091	2,500	3,500	3,500
540-019-45__531270	Gasoline/Diesel/Oil	172,706	165,000	165,000	165,000
540-019-45__531600	Small Equipment	134	3,000	8,000	8,000
540-019-4500-531710	Uniforms	0	1,600	1,600	1,600
Total Supplies		218,022	234,900	235,900	235,900

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-4500-541300	24x25 Storage Building	540	0	0	0
540-019-4500-542100	Lawn Mower and Compactors	0	0	12,000	12,000
540-019-4500-542200	Garbage Trucks (2)	511,502	315,000	0	0
540-019-4500-542502	Commercial Dumpsters	0	5,000	5,000	5,000
Total Capital Outlays		512,042	320,000	17,000	17,000

Interfund / Interdepartmental Charges

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-4500-551100	Indirect Cost Allocation	100,000	100,000	100,000	100,000
Total Interfund/Interdepartmental Charges		100,000	100,000	100,000	100,000

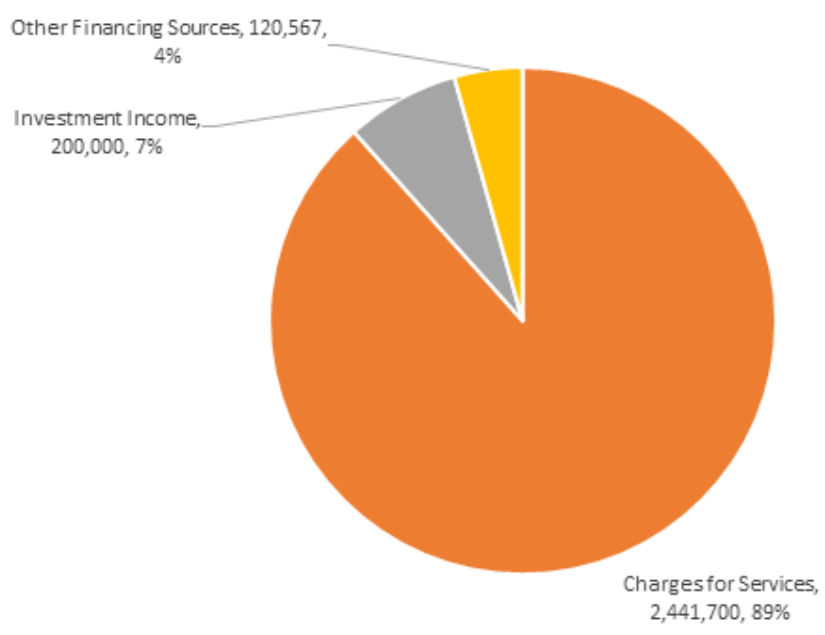
Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
540-019-4500-573001	State Highway Impact Fees	1,350	2,500	2,500	2,500
540-019-4500-573002	Tipping Fees	518,555	900,000	890,000	890,000
540-019-4500-573004	Vehicle License and Tag	333	200	0	0
540-019-4500-573120	Refunds	596	1,500	1,500	1,500
Total Other Costs		520,834	904,200	894,000	894,000

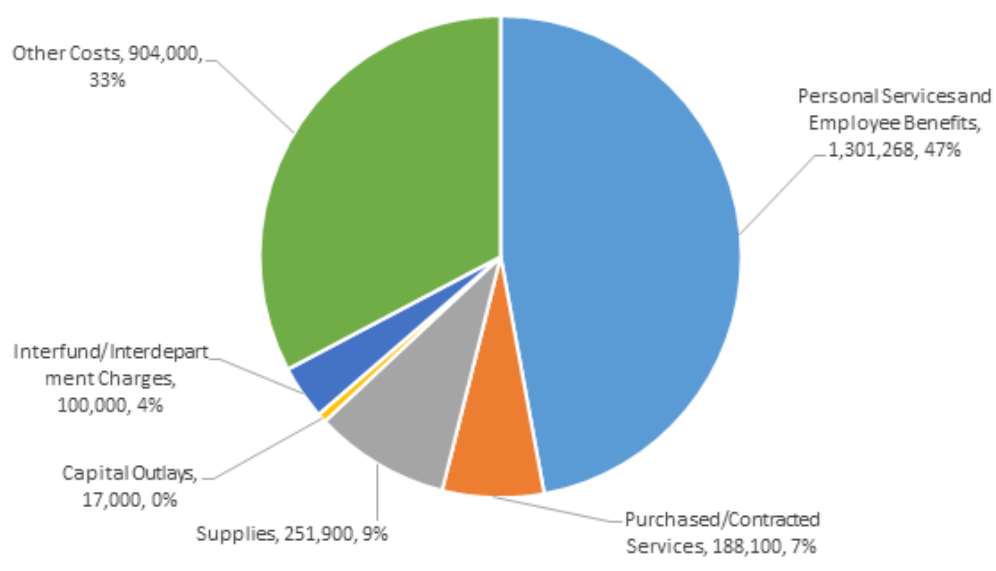
Total Expenditures		2,553,087	2,867,500	2,762,267	2,762,267
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SOLID WASTE FUND

SOLID WASTE FUND REVENUES BY SOURCE

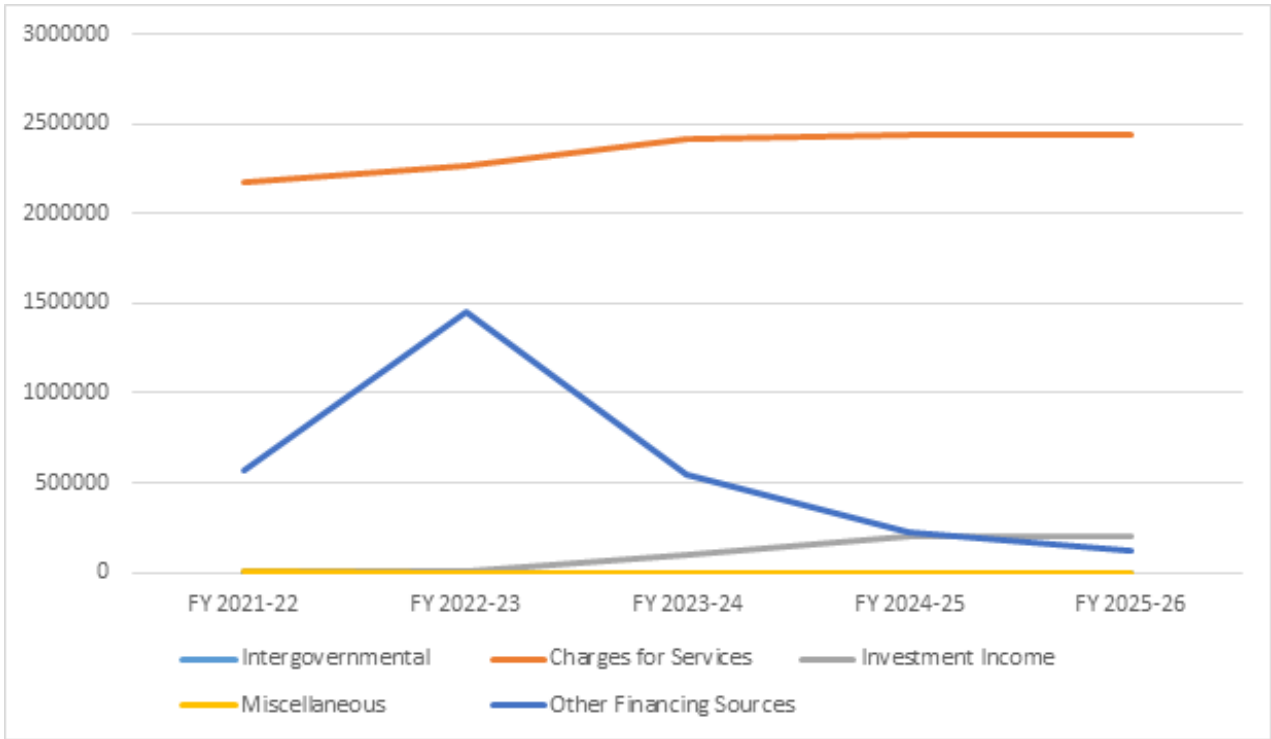


SOLID WASTE FUND EXPENSES BY TYPE

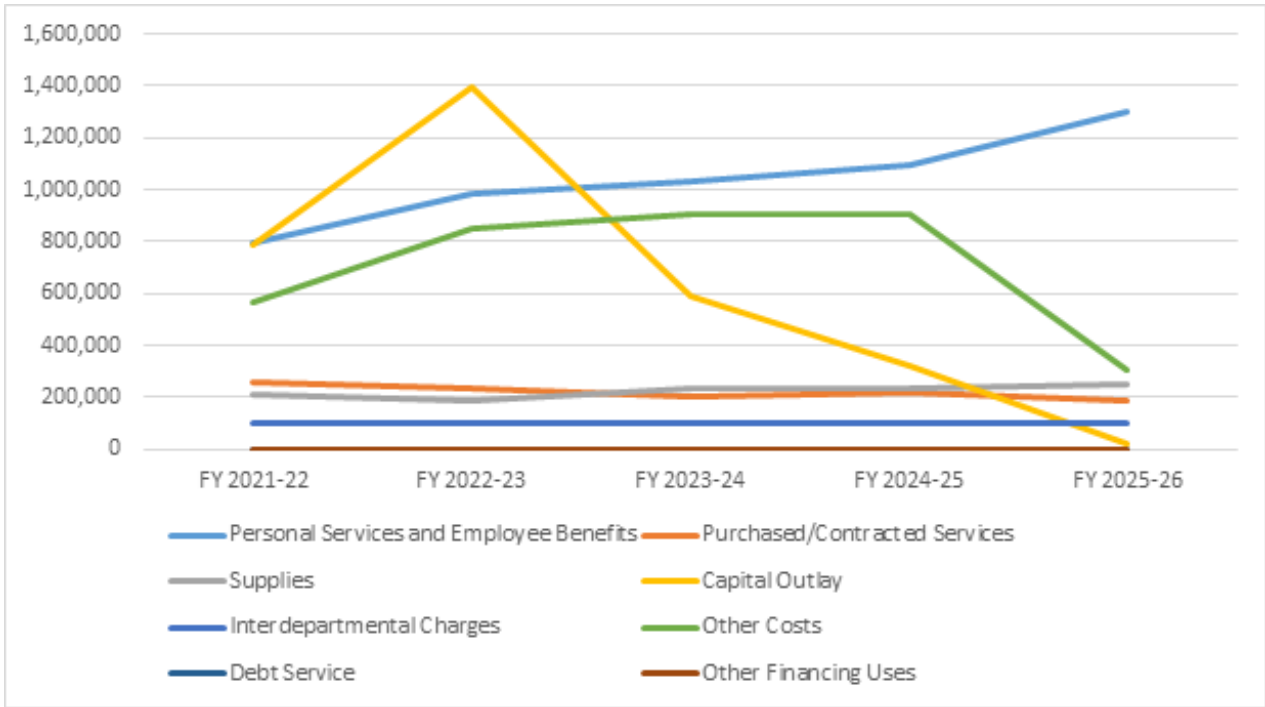


SOLID WASTE FUND

SOLID WASTE FUND REVENUES BY SOURCE
HISTORICAL TRENDS



SOLID WASTE FUND EXPENSES BY TYPE
HISTORICAL TRENDS



WATER WORKS FUND

FUND PROFILE

The Water Works Enterprise Fund consist of two departments – Water Department and Waste Water Department. The Water Department provides clean drinking water and fire protection to over 9,500 customers in the unincorporated area of the county. The water source is surface water from the Chattahoochee River. The Water Department consists of three divisions – Administration, Filter Plant, and Distribution. The Administration Division is responsible for the overall supervision of the Fund and conducts monthly customer billing and customer service support. The Filter Plant Division operates a 3.0 MGD plant and is responsible for water treatment operations and ensures that all treated water is in compliance with state and federal regulations. The Distribution Division is responsible for the maintenance of over 500 miles of water lines, ten pump stations, eight elevated water storage tanks, and four ground water storage tanks, repairing leaks, and installing water meters. This Fund also purchases treated water as needed from the Columbus Water Works Department, Talbot County, Georgia Power, and Callaway Gardens. The Waste Water Department provides sewer services exclusively to the Mulberry Grove development located on SR 315, maintains all system components, and pays Columbus Water Works to treat the sewer for a fee.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Administration			
Director	1	1	1
Customer Service Supervisor	1	1	1
Customer Service Representative	3	4	4
Water Service Worker	1	1	0
Total Administration	7	7	6
Filter Plant			
Supervisor	1	1	1
WTP Operator I	2	2	2
WTP Operator II	3	3	3
WTP Operator III	3	3	3
WTP Operator Trainee	1	1	1
Total Filter Plant	10	10	10
Distribution			
Distribution Supervisor	1	1	1
Meter Reader Supervisor	1	1	1
Crew Supervisor	1	1	1
Maintenance Supervisor	1	1	1
Heavy Equipment Operator	2	2	2
Utility Locator	1	1	2
Meter Reader	2	2	2
Water Maintenance Specialist	1	1	1
Inmates	2	2	2
Total Distribution	10	10	11
Total Positions	27	27	27

WATER WORKS FUND

FY 2025-26 BUDGET HIGHLIGHTS

- Water Charges revenue is expected to increase due to a requested water rate increase in accordance with the recently completed water and wastewater rate study to generate additional revenue to implement the recently completed water and wastewater master plan. Additionally, Talbot County has raised what we are being charged for the water that we purchase from them and Georgia Power has raised its storage fees charged to the county as well.
- Professional Services expenses include \$10,000 for continued construction administration for the U.S. 27 water line upgrade project, \$50,000 to continue to prepare a plan and engineering cost estimates for PFAS remediation, \$25,000 to prepare a state required lead service line inventory, \$60,000 to provide engineering designs, bid documents, and grant administration for eight grant funded generators at various locations, and \$30,000 for general engineering, legal, and audit fees for a total of \$175,000.
- Technical Services expenses include \$175,000 to rehabilitate the Mountain Hill water tank, general water tank maintenance, and financial software maintenance.
- Capital Outlay expenses for general water system improvements including \$25,000 for repairing a creek crossing on Lower Blue Springs Road, \$40,000 to complete of the U.S. 27 water line upgrade project, \$400,000 related to the lead service line inventory project, \$485,000 for the installation of eight new grant funded generators, \$600,000 for the PFAS pilot study and \$100,000 for two replacement vehicles for a total of \$1,650,000.
- Indirect Cost allocation of \$100,000 is transferred to the General Fund to pay the Administration, Finance Department, and Information Technology departments for providing services to this Enterprise Fund.
- Debt Service expenses include \$418,298 (principal and interest) to pay the annual debt payment of the 2016 filter plant expansion GEFA loan, the 2018 water meter replacement GEFA loan, and the 2023 U.S. Hwy 27 water system improvements GEFA loan.
- Other Financing Uses include \$619,764 transfer to the Public Improvements Authority to pay the annual debt payment of the 2012 water system improvements.
- A Waste Water department was created and operates the sewer line for the Mulberry Grove Development at the cost of \$200,000.

WATER WORKS FUND

WATER REVENUES

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-0000-344210	Water Charges	5,818,171	7,000,000	7,000,000	7,000,000
505-093-0000-344211	Service Installations	245,300	240,000	240,000	240,000
505-093-0000-344212	Reconnect Fees	25,125	25,000	25,000	25,000
505-093-0000-344214	Late Fees	73,855	52,000	52,000	52,000
505-093-0000-344215	Credit Card Convenience Fees	75,525	65,000	65,000	65,000
Total Charges for Services		6,237,976	7,382,000	7,382,000	7,382,000

Investment Income

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-0000-361000	Interest Revenues	131,741	60,000	60,000	60,000
Total Investment Income		131,741	60,000	60,000	60,000

Miscellaneous Revenue

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-0000-389001	Miscellaneous Revenue - Water	32,406	5,000	5,000	5,000
Total Miscellaneous Revenue		32,406	5,000	5,000	5,000

Other Financing Sources

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-0000-392100	Sales of Assets	0	45,000	45,000	45,000
505-093-0000-393005	GEFA Loan for Water Meter Project	0	0	30,000	30,000
505-093-0000-393002	GDOT Grant U.S. 27 Water Project	1,716,332	2,862,000	20,000	20,000
505-093-0000-393004	GEFA Loan - Lead Line Inventory	0	0	360,000	360,000
505-093-0000-393003	GEFA Grant - Lead Line Inventory	0	0	220,000	220,000
505-093-0000-393006	PFAS GEFA Grant Pilot Study	0	0	627,000	627,000
505-093-0000-393007	FEMA Generator Grant Installation	0	0	657,000	657,000
Total Other Financing Sources		1,716,332	2,907,000	1,959,000	1,959,000
Total Revenues		8,118,455	10,354,000	9,406,000	9,406,000

WATER WORKS FUND

WATER EXPENDITURES

Personal Services and Employee Benefits

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-4__-511100	Regular Employees	1,137,670	1,400,000	1,333,188	1,333,188
505-093-4__-511300	Overtime	88,138	80,000	150,862	150,862
505-093-4__-51210__	Group Insurance	325,977	400,000	434,647	434,647
505-093-4__-512200	FICA	70,801	90,000	89,160	89,161
505-093-4__-512300	Medicare	16,126	22,500	20,852	20,852
505-093-4__-5124__	Retirement Contributions	342,316	230,000	233,687	233,687
505-093-4__-512600	Unemployment Insurance	338	1,000	682	681
505-093-4__-512700	Worker's Compensation	57,693	48,000	46,699	46,699
Total Personal Services and Employee Benefits		2,039,058	2,271,500	2,309,776	2,309,776

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-4__-521200	Professional Services	404,238	515,000	200,000	175,000
505-093-4__-521300	Technical Services	16,641	242,000	175,000	200,000
505-093-4__-522210	Repairs and Maintenance - Equipment	16,720	20,000	20,000	20,000
505-093-4__-522211	Repairs and Maintenance - Office Equipment	0	1,000	5,000	5,000
505-093-4__-522220	Repairs and Maintenance - Building	33,075	3,500	25,000	25,000
505-093-4__-522221	Repairs and Maintenance - Filter Plant	16	50,000	170,000	170,000
505-093-4__-522260	Repairs and Maintenance - Vehicle	5,133	20,000	20,000	20,000
505-093-4__-522323	Copier Lease Agreement	0	1,800	1,800	1,800
505-093-4__-523001	Exterminations	1,091	700	700	700
505-093-4__-523100	Property and Vehicle Insurance	66,656	67,500	79,000	79,000
505-093-4__-523210	Communications - Telephone	51,199	40,000	52,500	52,500
505-093-4__-523250	Communications - Postage	43,486	40,000	41,000	41,000
505-093-4__-523500	Travel	5,442	5,000	3,000	3,000
505-093-4__-523600	Dues and Fees	11,450	10,000	10,000	10,000
505-093-4__-523601	Credit Card Fees	69,574	48,000	48,000	48,000
505-093-4__-523602	Bank Fees	2,266	2,000	2,000	2,000
505-093-4__-523700	Education and Training	4,849	5,000	12,000	12,000
Total Purchased/Contracted Services		731,836	1,071,500	865,000	865,000

WATER WORKS FUND

WATER EXPENDITURES

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-4__-531101	General Supplies-Office	25,724	20,000	20,000	20,000
505-093-4__-531121	General Supplies-Chemicals	190,356	170,000	200,000	200,000
505-093-4__-531122	General Supplies-Lab	21,334	33,000	30,000	30,000
505-093-4__-531123	General Supplies-System Maintenance	307,292	275,000	399,266	399,266
505-093-4__-53123__	Electricity	377,951	345,000	389,000	389,000
505-093-4__-531240	Bottled Gas	1,897	2,500	1,600	1,600
505-093-4__-531270	Gasoline/Diesel/Oil	58,527	60,000	60,000	60,000
505-093-4__-531600	Small Equipment	7,721	5,000	5,000	5,000
505-093-4__-531710	Uniforms	39,130	37,000	42,000	42,000
Total Supplies		1,029,932	947,500	1,146,866	1,146,866

Other Costs

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-4__-572007	GA Department of Natural Resources	37,999	36,000	36,000	36,000
505-093-4__-573004	Vehicle License Tag, Title	0	0	80	80
505-093-4__-579000	Contingency	0	219,895	300,000	300,000
505-093-4420-531511	Water Purchase From Columbus	1,018,110	1,200,000	1,200,000	1,200,000
505-093-4420-531512	Water Purchase From Talbot	134,416	100,000	125,000	125,000
505-093-4420-531513	Water Purchase From GA Power	75,939	75,000	200,000	200,000
505-093-4420-531514	Water Purchase From Callaway Gardens	17,082	25,000	25,000	25,000
Total Other Costs		1,283,546	1,655,895	1,886,080	1,886,080

Capital Outlays

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-4400-541300	Office Building	24,852	0	0	0
505-093-4__-541400	General Water System Improvements	40,302	245,000	410,216	410,216
505-093-4__-541401	Hadley Road Line (Phase 1)	593	0	0	0
505-093-4__-541403	US 27 Water Line Upgrade	63,699	4,175,000	40,000	40,000
505-093-4__-542200	Vehicles (2)	0	150,000	100,000	100,000
505-093-4__-542102	New Generator Installation	0	225,000	485,000	485,000
505-093-4400-541405	Lead Line Inventory	0	0	400,000	400,000
505-093-4400-542104	Lower Blue Springs Rd WL	0	0	25,000	25,000
505-093-4400-542103	PFAS Pilot Study	0	0	600,000	600,000
Total Capital Outlays		129,445	4,795,000	2,060,216	2,060,216

WATER WORKS FUND

WATER EXPENDITURES

Interfund / Interdepartmental Charges

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-4___-551100	Indirect Cost Allocation	100,000	100,000	100,000	100,000
Total Interfund/Interdepartmental Charges		100,000	100,000	100,000	100,000

Debt Service

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-4400-581106	Principal-2016 GEFA (Filter Plant)	0	119,794	121,482	121,482
505-093-4400-581107	Principal-2018 GEFA (Water Meters)	0	53,269	53,745	53,745
505-093-4400-581108	Principal 2023 GEFA	0	0	119,939	119,939
505-093-4400-582106	Interest-2016 GEFA	8,574	24,316	22,628	22,628
505-093-4400-582108	Interest-2018 GEFA	26,117	8,859	8,383	8,383
505-093-4400-581110	Interest - 2023 GEFA	0	0	92,121	92,121
Total Debt Service		34,691	206,238	418,298	418,298

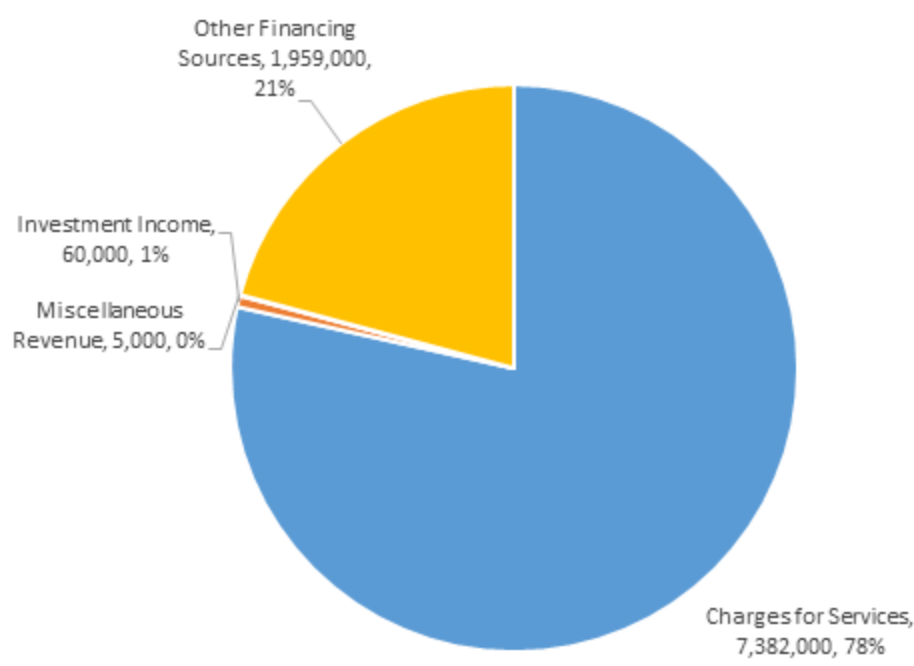
Other Financing Uses

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-093-9000-611079	Transfer Out to PIA	0	619,367	619,764	619,764
Total Other Financing Uses		0	619,367	619,764	619,764

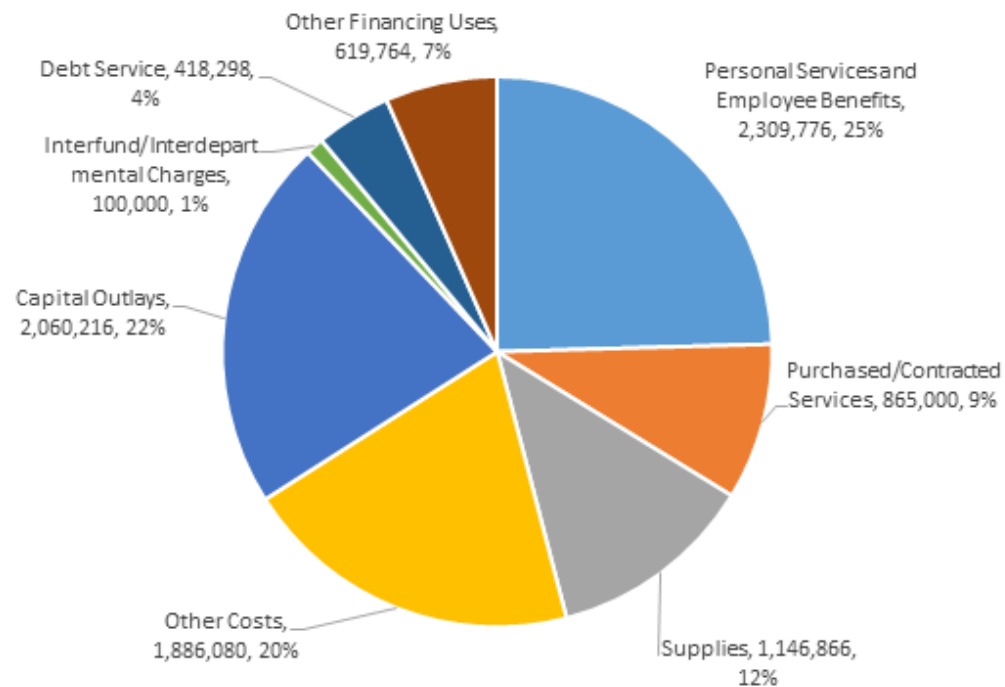
Total Expenditures		5,348,509	11,667,000	9,406,000	9,406,000
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WATER WORKS FUND

WATER DEPARTMENT REVENUES BY SOURCE

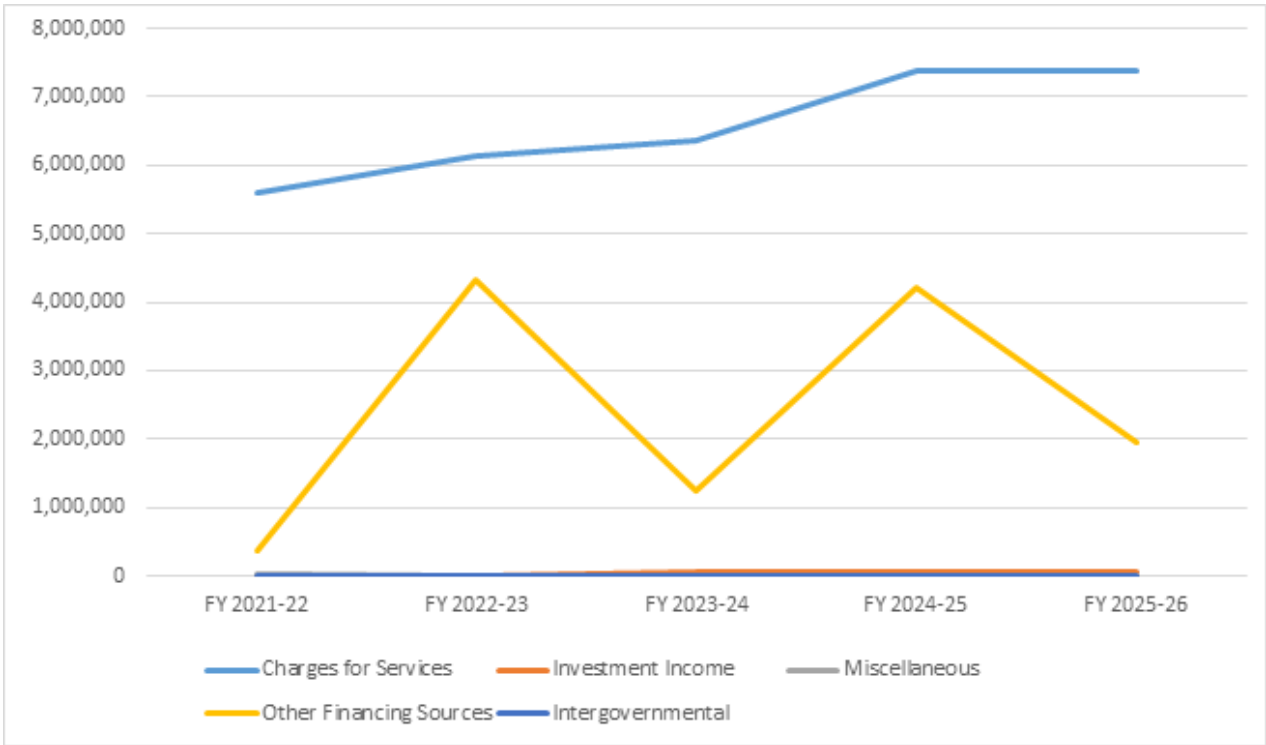


WATER DEPARTMENT EXPENSES BY TYPE

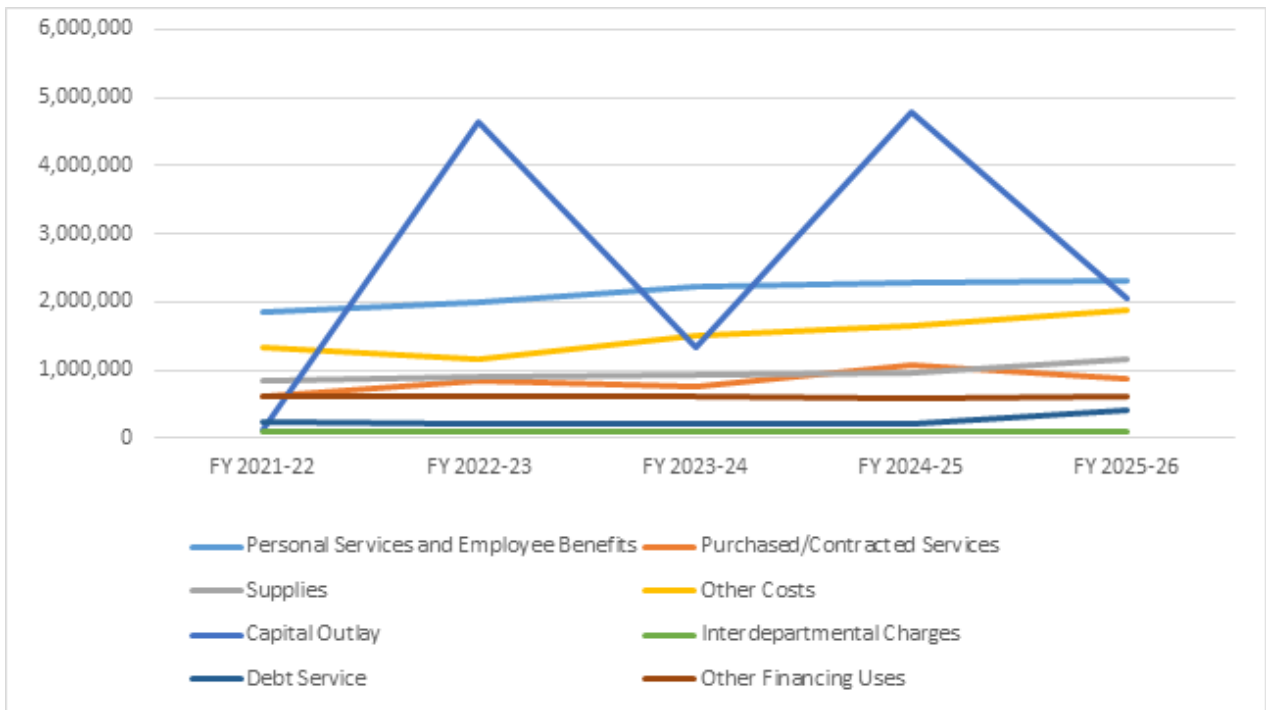


WATER WORKS FUND

WATER DEPARTMENT REVENUES BY SOURCE HISTORICAL TRENDS



WATER DEPARTMENT EXPENSES BY TYPE HISTORICAL TRENDS



WATER WORKS FUND

WASTE WATER REVENUES

Charges for Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-094-0000-344255	Sewer Charges	64,440	100,000	100,000	100,000
505-094-0000-344256	Sewer Tap Fees	121,300	100,000	100,000	100,000
Total Charges for Services		185,740	200,000	200,000	200,000

Total Revenues		185,740	200,000	200,000	200,000
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WASTE WATER EXPENDITURES

Purchased / Contracted Services

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-094-4300-521200	Professional Services	0	5,000	5,000	5,000
505-094-4300-521300	Technical Services	1,701	1,000	1,000	1,000
505-094-4300-522210	Repairs and Maintenance - Equipment	666	4,000	4,000	4,000
505-094-4300-522220	Repairs and Maintenance - Buildings	727	1,000	1,000	1,000
505-094-4300-522222	Repairs and Maintenance - Sites	2,542	3,000	3,000	3,000
505-094-4300-523100	Property and Equipment Insurance	0	5,000	5,000	5,000
Total Purchased/Contracted Services		5,636	19,000	19,000	19,000

Supplies

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-094-4300-531121	General Supplies-Chemicals	0	1,000	1,000	1,000
505-094-4300-531210	Sewer	16,179	59,000	40,500	40,500
505-094-4300-531230	Electricity	4,408	20,000	34,500	34,500
505-094-4300-531270	Gasoline/Diesel/Oil	0	1,000	5,000	5,000
Total Supplies		20,587	81,000	81,000	81,000

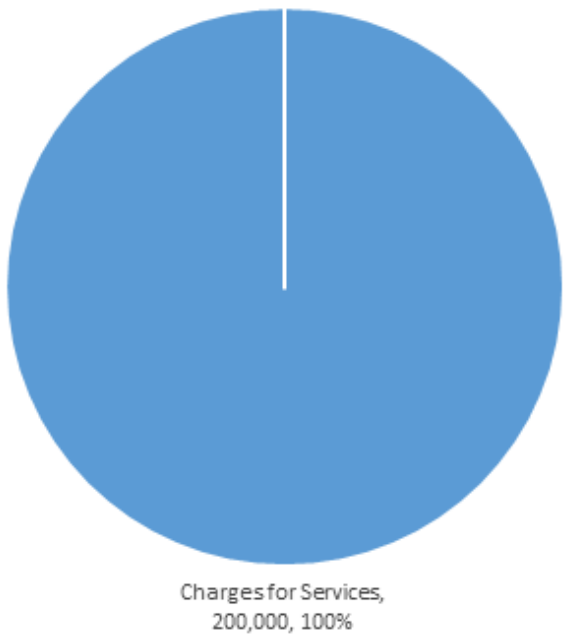
Payment to Others

Account Number	Account Description	FY'24 Unaudited Actuals	FY'25 Adopted Budget	Manager Proposed Budget	Commission Approved
505-094-4300-573101	Sewer Tap Fee Reimbursement	124,000	100,000	100,000	100,000
Total Payment to Others		124,000	100,000	100,000	100,000

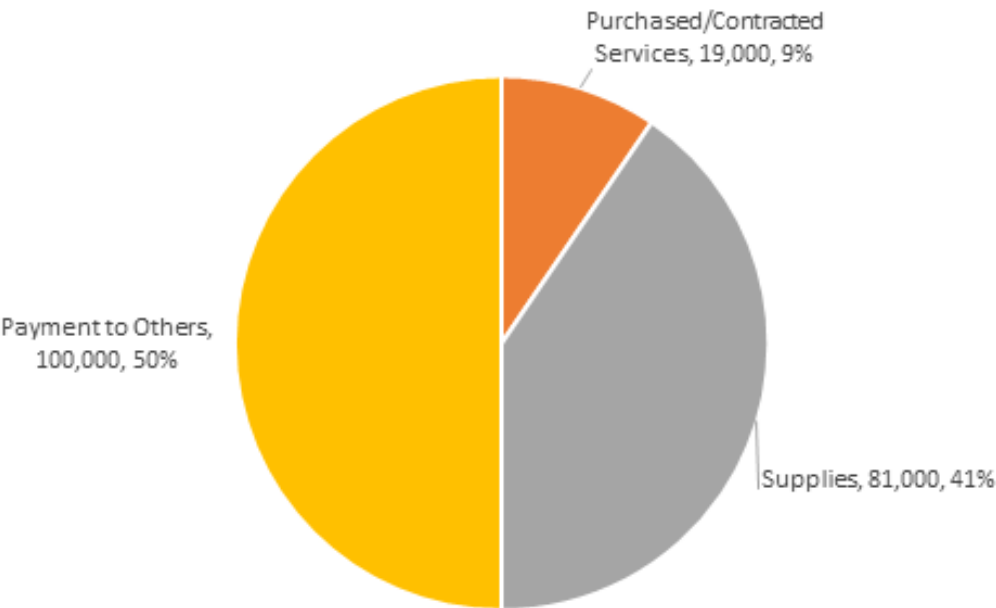
Total Expenditures		150,223	200,000	200,000	200,000
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WATER WORKS FUND

WASTE WATER DEPARTMENT REVENUES BY SOURCE



WASTE WATER DEPARTMENT EXPENSES BY TYPE





LONG TERM DEBT SCHEDULE

LONG TERM DEBT

WATERWORKS U.S. 27 IMPROVEMENTS GEFA LOAN

Facility Type	Acquisition Date	Fiscal Year Due Date	Principal	Interest	Total
Improvements to water system on U.S. 27 funded through a GEFA loan at 2.92%. Paid by Water Works Fund. Estimated since the project is under construction.	2023	2025-26	119,939	92,121	212,060
		2026-27	123,488	88,572	212,060
		2027-28	127,143	84,917	212,060
		2028-29	130,905	81,155	212,060
		2029-30	134,779	77,281	212,060
		2030-31	138,768	73,292	212,060
		2031-32	142,875	69,185	212,060
		2032-33	147,103	64,957	212,060
		2033-34	151,456	60,604	212,060
		2034-35	155,939	56,121	212,060
		2035-36	160,553	51,507	212,060
		2036-37	165,305	46,755	212,060
		2037-38	170,197	41,863	212,060
		2038-39	175,234	36,826	212,060
		2039-40	180,420	31,640	212,060
		2040-41	185,759	26,301	212,060
		2041-42	191,256	20,804	212,060
		2042-43	196,916	15,144	212,060
		2043-44	202,744	9,316	212,060
		2044-45	208,744	3,316	212,060
Total			3,209,523	1,031,677	4,241,200

WATERWORKS WATER METER REPLACEMENT GEFA LOAN

Facility Type	Acquisition Date	Fiscal Year Due Date	Principal	Interest	Total
Replacement of 8,400+/- water meters to AMR smart meters funded through a GEFA Loan at 0.89%. Paid by Water Works Fund.	2018	2025-26	53,745	8,383	62,128
		2026-27	54,226	7,902	62,128
		2027-28	54,710	7,418	62,128
		2028-29	55,199	6,929	62,128
		2029-30	55,692	6,436	62,128
		2030-31	56,190	5,938	62,128
		2031-32	56,692	5,436	62,128
		2032-33	57,199	4,929	62,128
		2033-34	57,710	4,418	62,128
		2034-35	58,226	3,902	62,128
		2035-36	58,746	3,382	62,128
		2036-37	59,271	2,857	62,128
		2037-38	59,801	2,327	62,128
		2038-39	60,335	1,793	62,128
		2039-40	60,874	1,254	62,128
		2040-41	61,418	710	62,128
		2041-42	46,424	172	46,596
Total			966,458	74,186	1,040,644

LONG TERM DEBT

WATERWORKS IMROVEMENTS GEFA LOAN

Facility Type	Acquisition Date	Fiscal Year Due Date	Principal	Interest	Total
Construction of a water filter plant expansion funded through a GEFA Loan at 1.4%. Paid by Water Works Fund.	2016	2025-26	121,482	22,628	144,110
		2026-27	123,194	20,916	144,110
		2027-28	124,929	19,181	144,110
		2028-29	126,690	17,420	144,110
		2029-30	128,475	15,635	144,110
		2030-31	130,285	13,825	144,110
		2031-32	132,121	11,989	144,110
		2032-33	133,982	10,128	144,110
		2033-34	135,870	8,240	144,110
		2034-35	137,785	6,325	144,110
		2035-36	139,726	4,384	144,110
		2036-37	141,695	2,415	144,110
		2037-38	95,569	503	96,072
Total			1,671,803	153,589	1,825,392

WATERWORKS IMPROVEMENTS

Facility Type	Acquisition Date	Fiscal Year	Principal	Interest	Total
Improvements to water system. 2.46%. Paid by a transfer from the Water Works Fund to the Public Improvements Authority Fund.	2012	2025-26	580,000	39,764	619,764
		2026-27	595,000	24,415	619,415
		2027-28	615,000	8,303	623,303
Total			1,790,000	72,482	1,862,482

PUBLIC IMPROVEMENTS AUTHORITY REVENUE BONDS- COMMUNITY CENTER

Facility Type	Acquisition Date	Fiscal Year	Principal	Interest	Total
Community Center construction, other equipment, and improvements. 2.09%. Paid by a transfer from the SPLOST 2019/25 Funds to the Public Improvements Authority Fund.	2012	2025-26	655,000	49,267	704,267
		2026-27	665,000	35,473	700,473
		2027-28	675,000	21,470	696,470
		2028-29	690,000	7,208	697,208
Total			2,685,000	113,418	2,798,418

LONG TERM DEBT

PUBLIC IMPROVEMENTS AUTHORITY BONDS - PUBLIC SAFETY SYSTEM

Facility Type	Acquisition Date	Fiscal Year Due Date	Principal	Interest	Total
Public Safety System, 3.24% paid by a transfer from the General Fund to the Public Improvements Authority Fund.	2025	2025-26	435,000	601,511	1,036,511
		2026-27	525,000	514,250	1,039,250
		2027-28	550,000	488,000	1,038,000
		2028-29	580,000	460,500	1,040,500
		2029-30	605,000	431,500	1,036,500
		2030-31	640,000	401,250	1,041,250
		2031-32	670,000	369,250	1,039,250
		2032-33	705,000	335,750	1,040,750
		2033-34	740,000	300,500	1,040,500
		2034-35	775,000	263,500	1,038,500
		2035-36	815,000	224,750	1,039,750
		2036-37	855,000	184,000	1,039,000
		2037-38	895,000	141,250	1,036,250
		2038-39	940,000	96,500	1,036,500
		2039-40	990,000	49,500	1,039,500
Total			10,720,000	4,862,011	15,582,011

PUBLIC WORKS EQUIPMENT LEASE-PURCHASE

Facility Type	Acquisition Date	Fiscal Year Due Date	Principal	Interest	Total
Purchase 3 pieces of heavy equipment (2 Caterpillar 140-13 motor graders and 1 Caterpillar Excavator) for the Public Works Dept. through a lease-purchase agreement with Caterpillar Financial Services Corp. 5.28% paid by Gen. Fund	2025	2025-26	102,742	22,041	124,783
		2026-27	102,742	17,675	120,417
		2027-28	102,742	13,074	115,816
		2028-29	102,742	8,223	110,965
		2029-30	102,742	3,110	105,852
Total			513,710	64,123	577,833

TOTAL DEBT PAYMENTS FOR FY 2025-26

Principal	Interest	Total
2,067,908	835,715	2,903,623

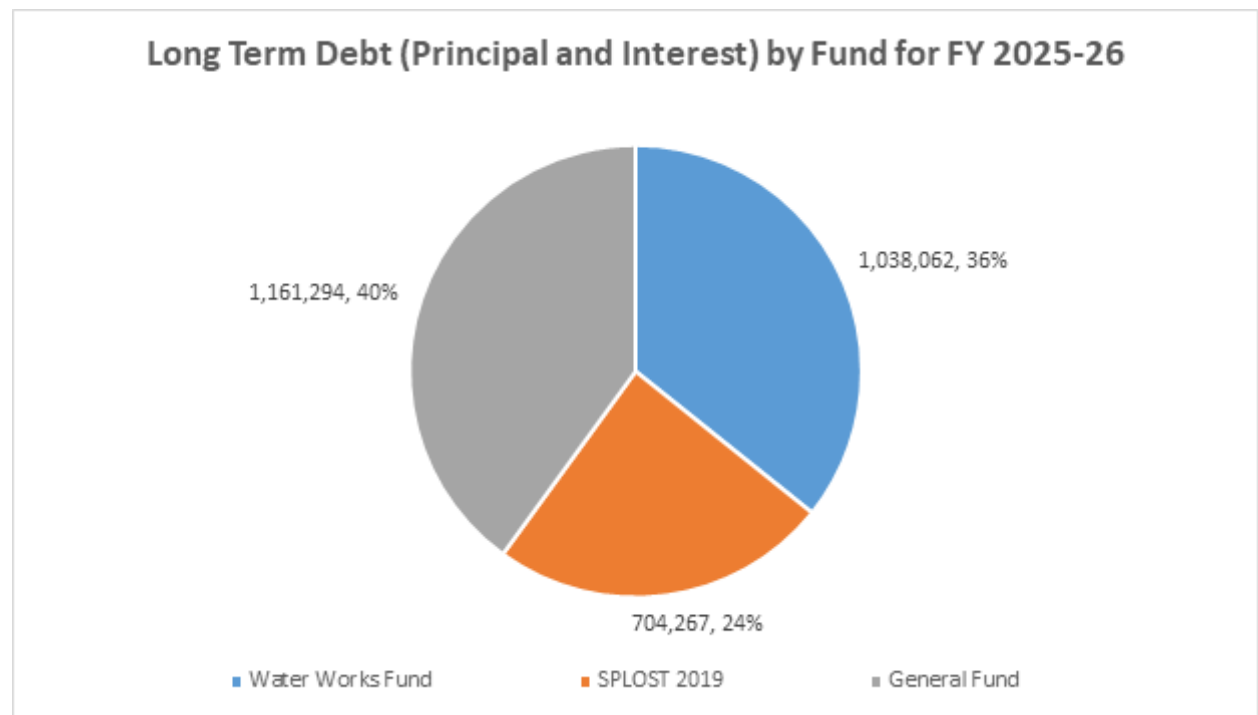
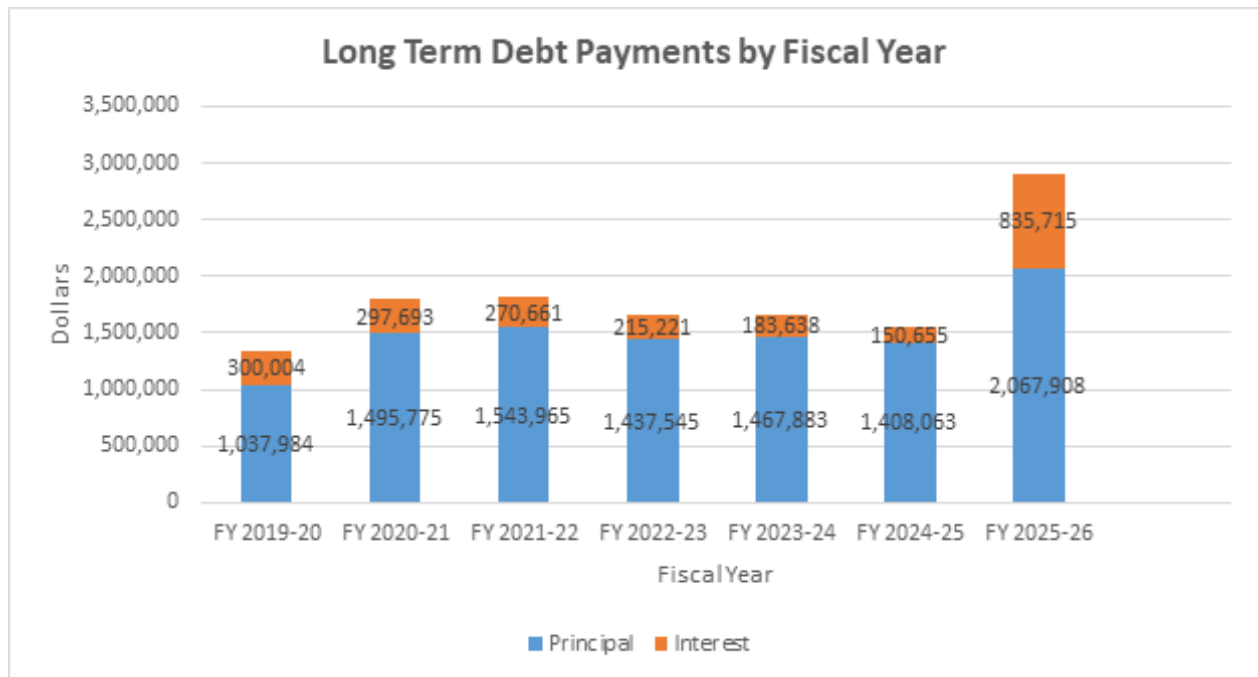
TOTAL DEBT OUTSTANDING

Principal	Interest	Total
21,556,494	6,371,486	27,927,980

DEBT PER CAPITA

\$27,927,980/36,276= \$756

LONG TERM DEBT





STATISTICAL INFORMATION

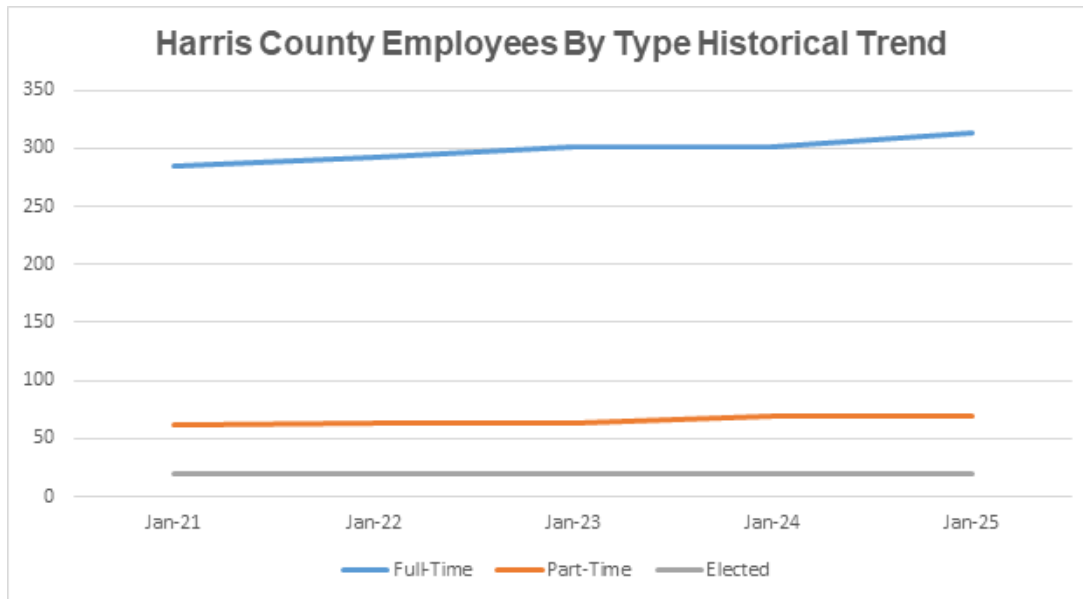
SELECTED GRAPH

HARRIS COUNTY EMPLOYEES BY TYPE

Department	Total	Full-Time	Part-Time	Elected	Board Member	Paid Supplement	Inmates
General Fund							
Administration	3	3	0				
Animal Control	4	4	0				2
Board of Commissioners	6	1	0	5			
Board of Elections & Reg.	5	2	0		3		
Board of Equalization	6	0	0		6		
Clerk of Superior Court	7	6	0	1			
Community Center	24	2	22				1
Community Development	19	6	1		12		
Coroner	4	0	0	1		3	
District Attorney	7	4	0	1		2	
EMS	59	31	28				
Extension Service	5	1	0			4	
Facilities Maintenance	5	5	0				6-8
Finance	5	5	0				
Information Technology	3	3	0				
Jail	26	26	0				
Magistrate Court	5	3	1	1			
Non-Departmental	0	0	0				
Prison	35	35	0				40
Probate Court	6	4	1	1			
Public Works	25	25	0				5-7
Recreation	8	7	1				17
Sheriff's Office	57	55	2	1			
Superior Court	23	0	11	7		5	
Tax Assessor	9	9	0		5		
Tax Commissioner	8	7	0	1			
Vehicle Maintenance	6	6	0				4-7
Volunteer Fire Depts.	0	0	0				
Special Revenue Funds							
911 Center	18	18	0				
Enterprise Funds							
Airport	2	1	1				
Solid Waste	17	16	1				15
Water Works	27	27	0				2
Total Employees	435	313	69	19	26	14	92-99

As of July 1, 2025

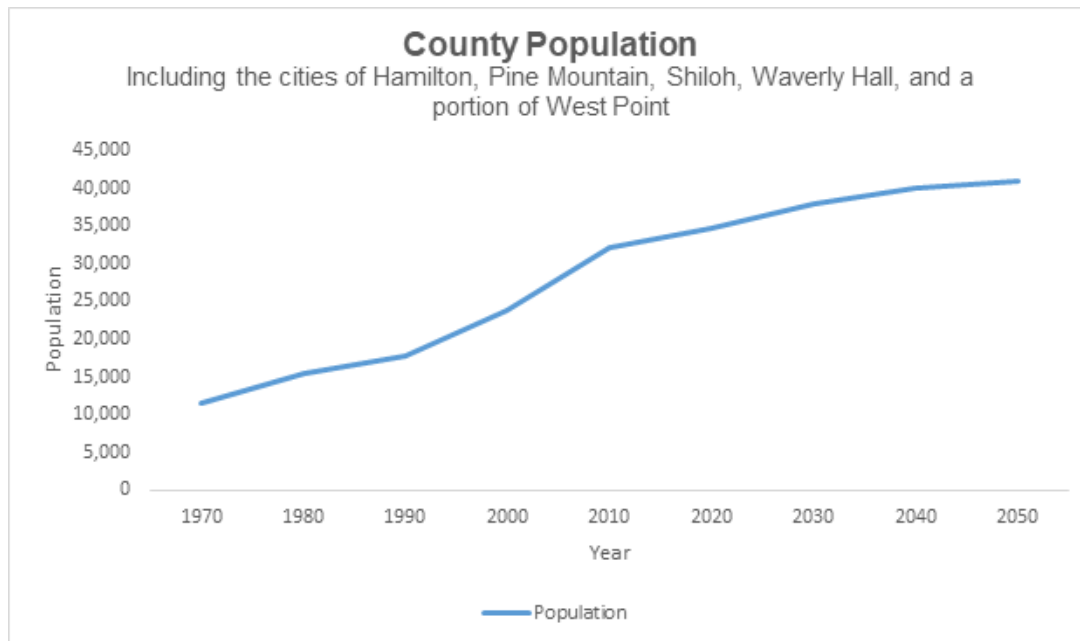
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Fiscal Year	Full-time	Part-time	Elected
July 2021	284	62	19
July 2022	292	63	19
July 2023	301	64	19
July 2024	301	70	19
July 2025	313	69	19

Source: Annual Budget

SELECTED GRAPH

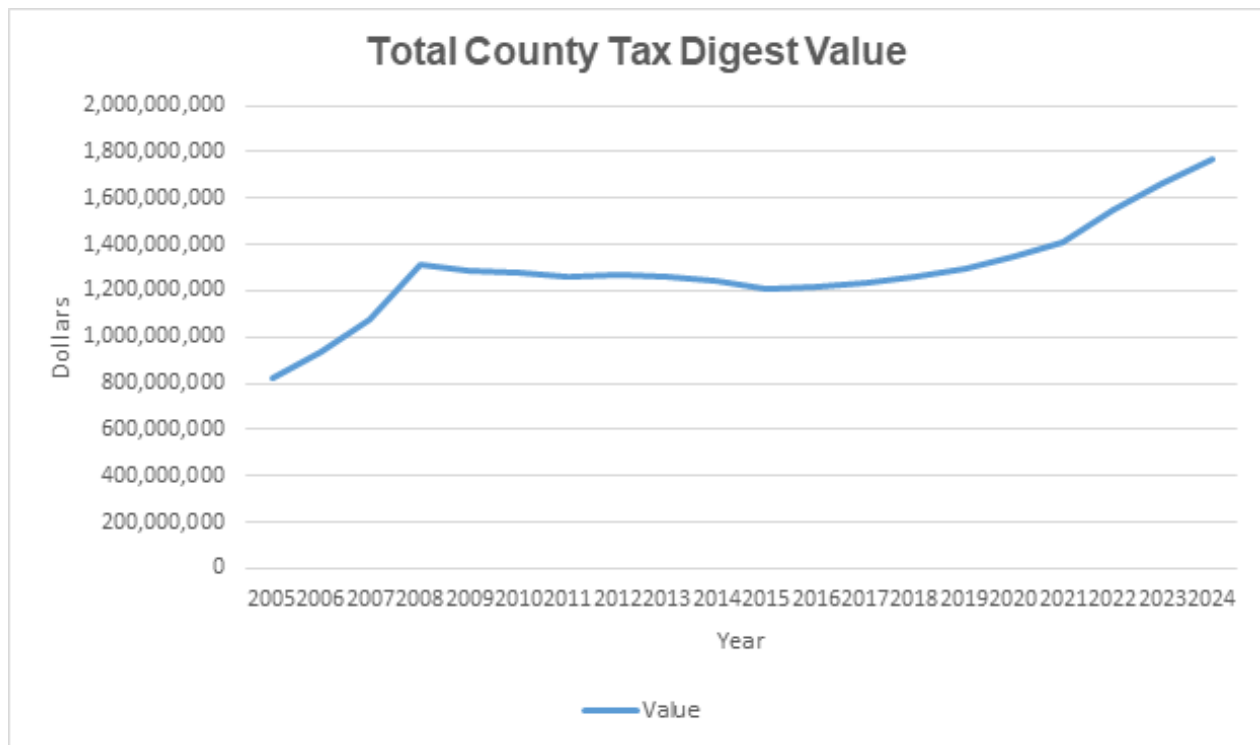


<u>Year</u>	<u>Population</u>
1970	11,545
1980	15,464
1990	17,837
2000	23,797
2010	32,024
2020	34,668
2030	37,896 (estimate)
2040	39,995 (estimate)
2050	40,942 (estimate)

Harris County's 2023 population was 36,654, a 5.7% increase from 2020 and a 14.5% increase from 2010.

Source: U.S. Census Bureau Quick Facts and Governor's Office of Planning & Budget

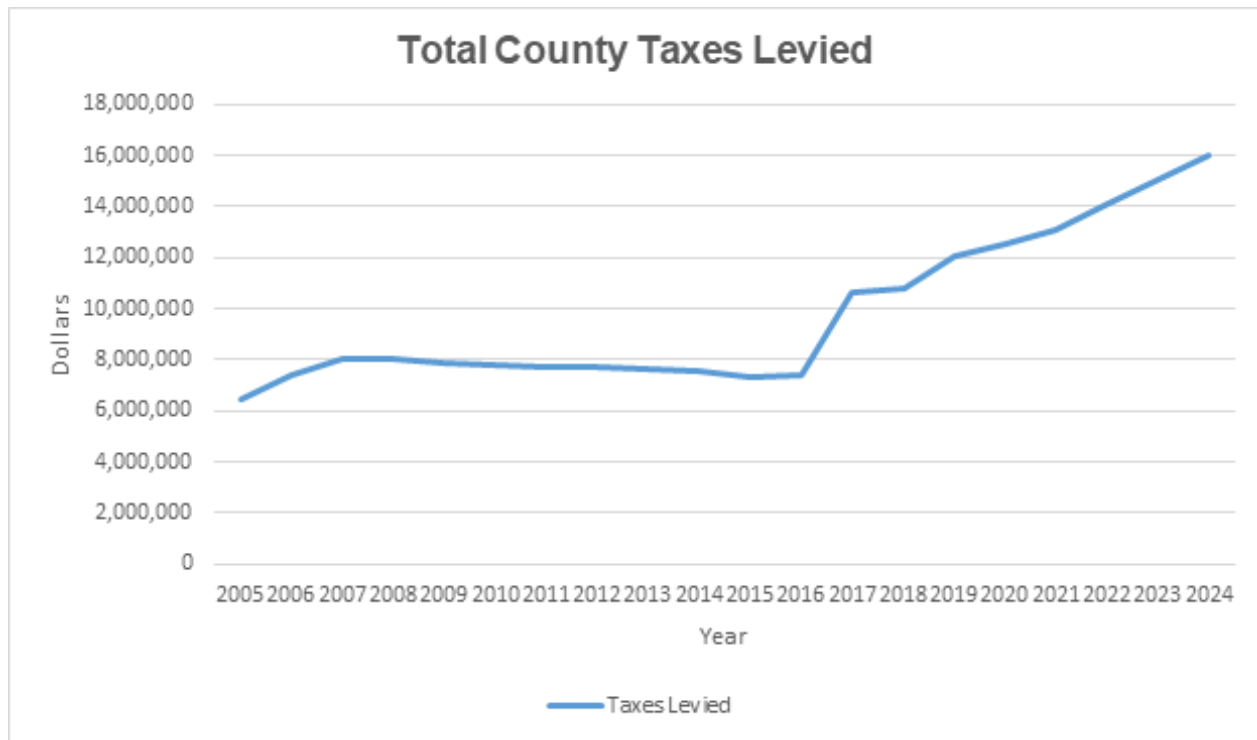
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<u>Year</u>	<u>Total County Tax Digest Value</u>
2005	\$822,520,006
2006	938,525,860
2007	1,079,681,571
2008	1,313,180,610
2009	1,290,392,603
2010	1,279,715,455
2011	1,264,466,453
2012	1,266,739,959
2013	1,258,133,263
2014	1,239,965,382
2015	1,205,667,300
2016	1,212,516,034
2017	1,234,147,076
2018	1,257,523,384
2019	1,296,708,956
2020	1,343,896,008
2021	1,406,194,451
2022	1,553,704,215
2023	1,662,617,995
2024	1,768,982,336

Source: Five Year History of Levy

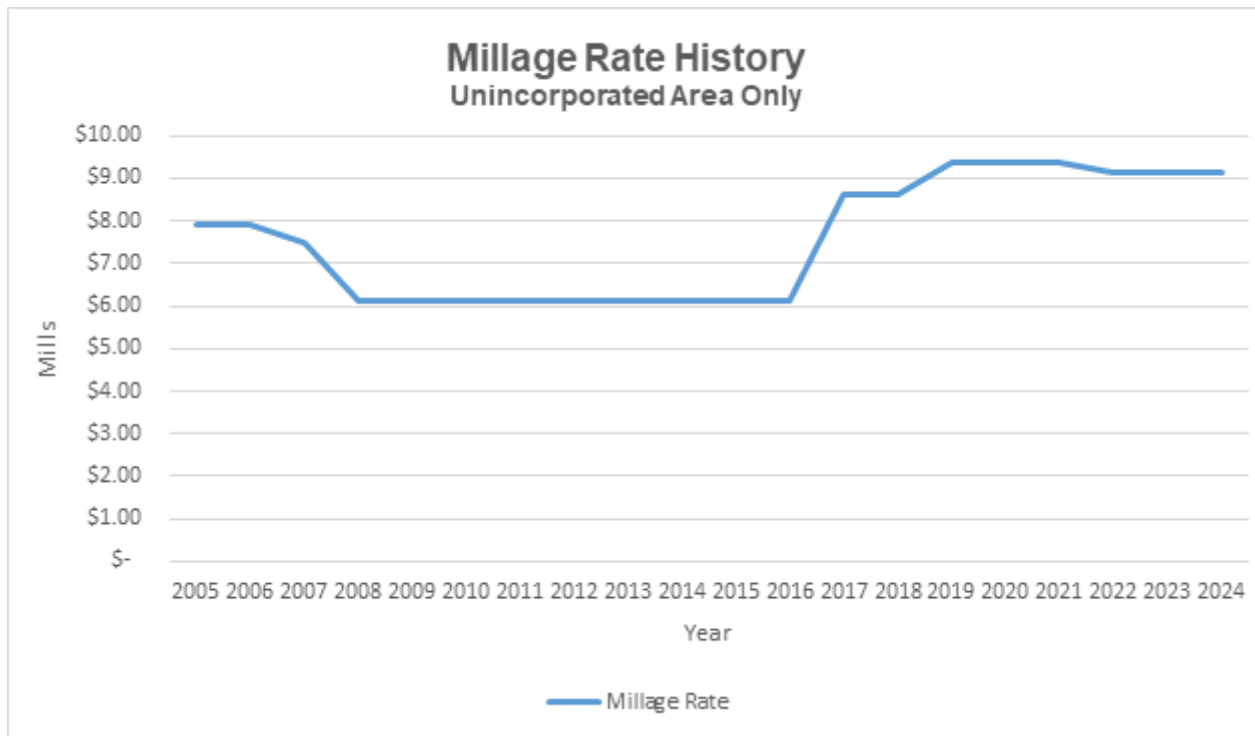
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<u>Year</u>	<u>Total County Taxes Levied</u>
2005	\$6,453,041
2006	7,368,979
2007	7,998,813
2008	8,005,653
2009	7,871,954
2010	7,806,571
2011	7,713,514
2012	7,724,759
2013	7,671,625
2014	7,561,435
2015	7,348,052
2016	7,397,202
2017	10,596,360
2018	10,785,159
2019	12,084,522
2020	12,526,098
2021	13,108,982
2022	14,102,500
2023	15,089,062
2024	16,036,277

Source: Five Year History of Levy

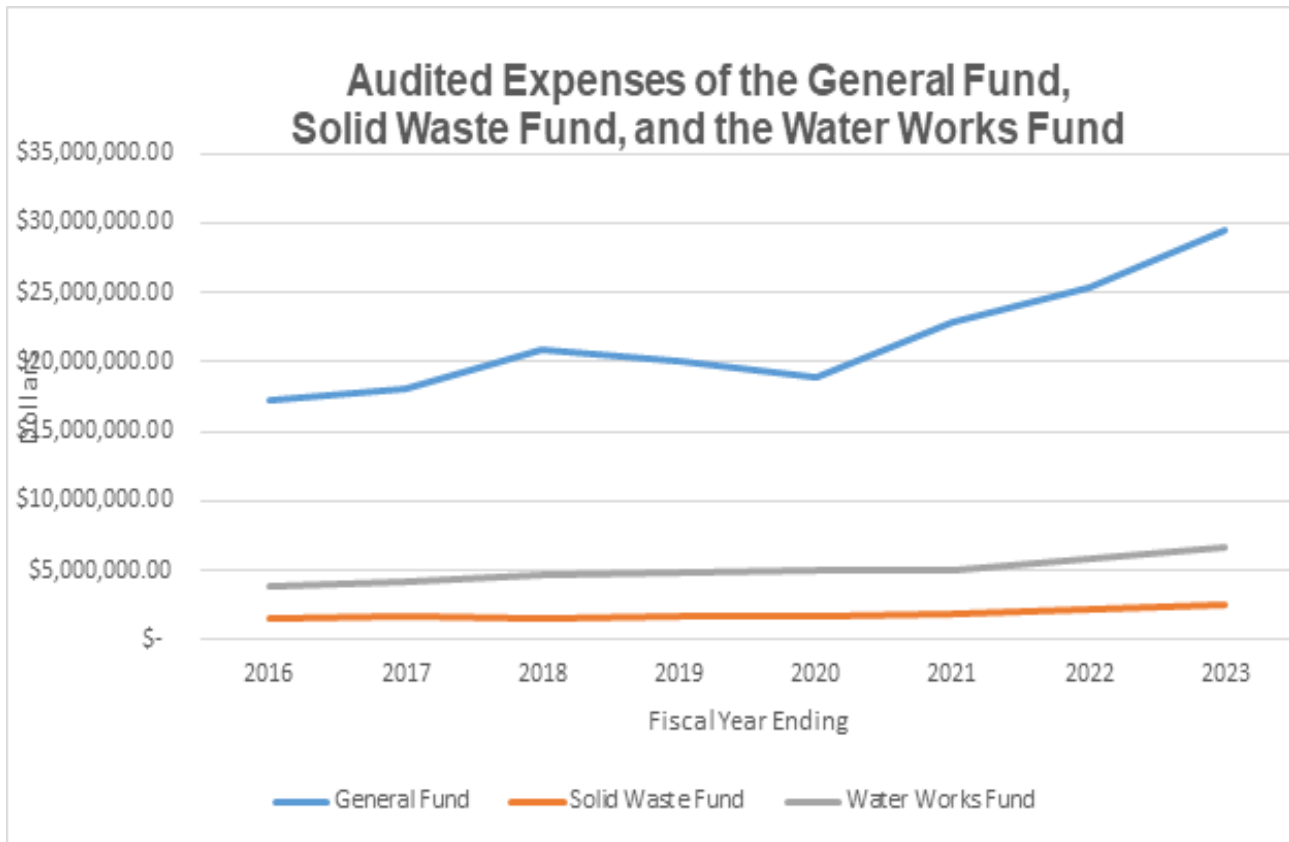
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<u>Year</u>	<u>Unincorporated Millage Rate</u>
2005	7.90
2006	7.90
2007	7.47
2008	6.14
2009	6.14
2010	6.14
2011	6.14
2012	6.14
2013	6.14
2014	6.14
2015	6.14
2016	6.14
2017	8.64
2018	8.63
2019	9.38
2020	9.38
2021	9.38
2022	9.13
2023	9.13
2024	9.13
2025 (expected)	9.13

Source: Five Year History of Levy

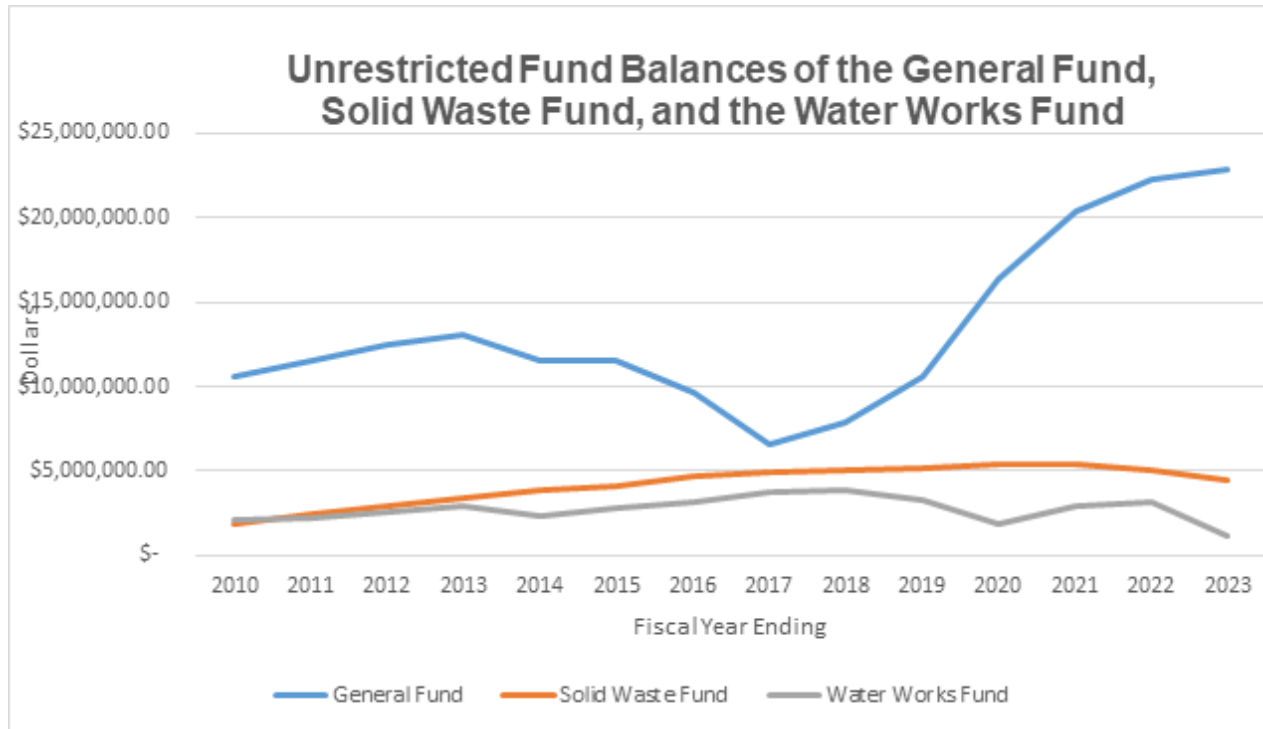
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Fiscal Year Ending	General Fund	Solid Waste Fund	Water Works Fund
2010	15,138,545	1,382,342	4,101,805
2011	14,338,694	1,419,822	4,381,764
2012	15,469,611	1,498,491	4,014,429
2013	14,800,830	1,386,657	3,754,545
2014	19,488,760	1,540,719	3,903,650
2015	17,866,507	1,585,821	4,493,710
2016	17,326,661	1,602,472	3,940,504
2017	18,154,745	1,707,570	4,237,205
2018	20,883,268	1,615,078	4,639,071
2019	20,030,402	1,653,561	4,865,590
2020	18,888,074	1,786,830	5,071,309
2021	22,932,600	1,892,162	5,026,045
2022	25,338,427	2,200,383	5,883,727
2023	29,459,677	2,521,301	6,667,829

Source: Annual Audit

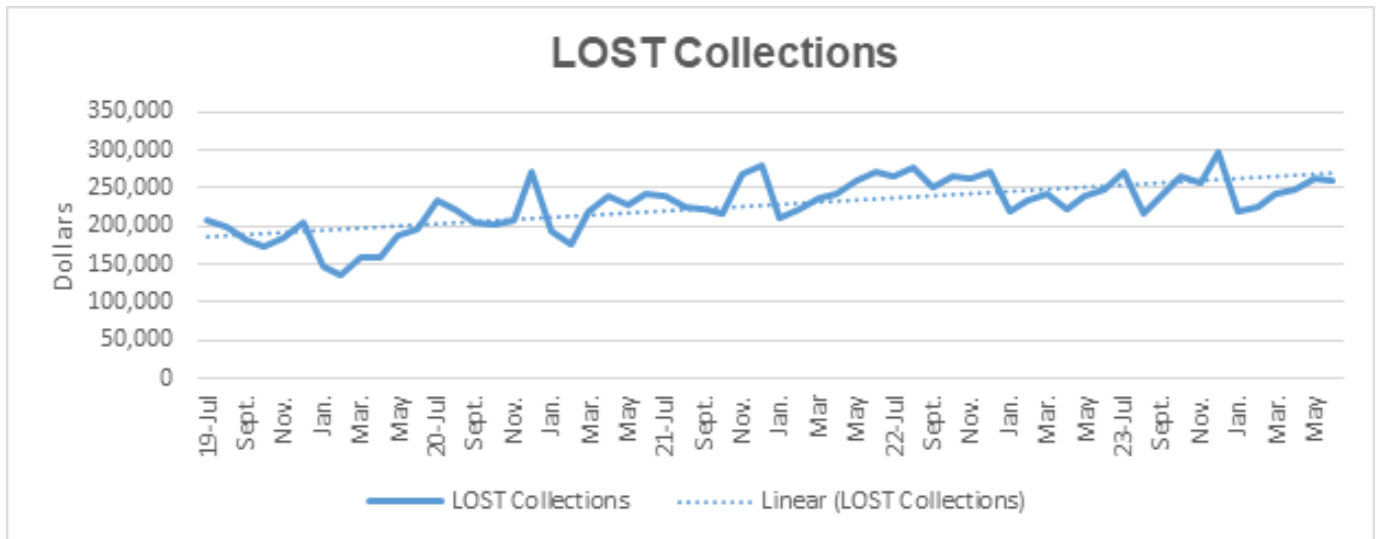
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Fiscal Year Ending	General Fund / % of GF Expenses	Solid Waste Fund	Water Works Fund
2010	<u>\$10,644,843</u> / 70.3%	\$1,828,179	\$2,142,831
2011	<u>11,558,308</u> / 80.6%	2,478,279	2,190,459
2012	<u>12,474,034</u> / 86.4%	2,880,357	2,522,311
2013	<u>13,094,136</u> / 88.5%	3,417,080	2,935,638
2014	<u>11,509,879</u> / 59.1%	3,818,571	2,319,792
2015	<u>11,499,343</u> / 64.4%	4,073,803	2,791,941
2016	<u>9,607,455</u> / 55.4%	4,703,033	3,200,509
2017	<u>6,584,917</u> / 36.3%	4,906,862	3,788,923
2018	<u>7,912,281</u> / 37.9%	5,060,530	3,888,342
2019	<u>10,562,849</u> / 52.7%	5,148,979	3,334,080
2020	<u>16,331,486</u> / 65.5%	5,383,457	1,874,063
2021	<u>20,330,335</u> / 75.5%	5,415,046	2,867,097
2022	<u>22,284,781</u> / 64.9%	5,091,402	3,143,858
2023	<u>22,894,784</u> / XX.X%	4,406,381	1,618,920

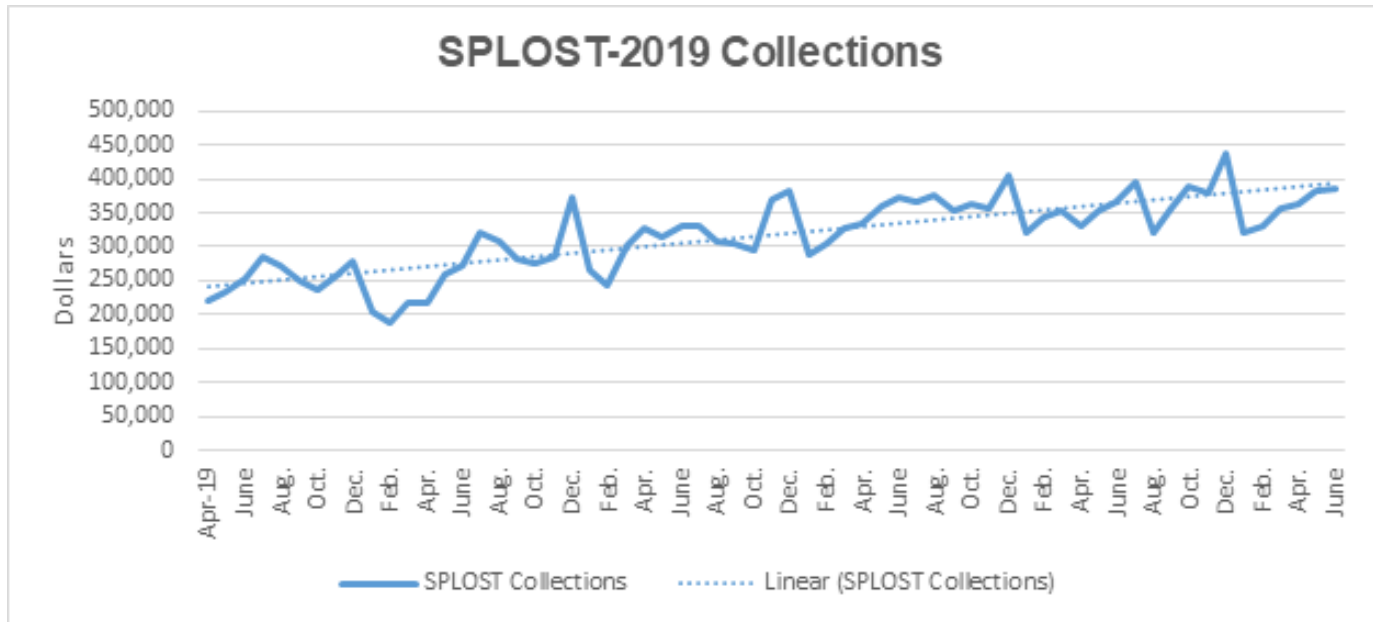
Source: Annual Audit

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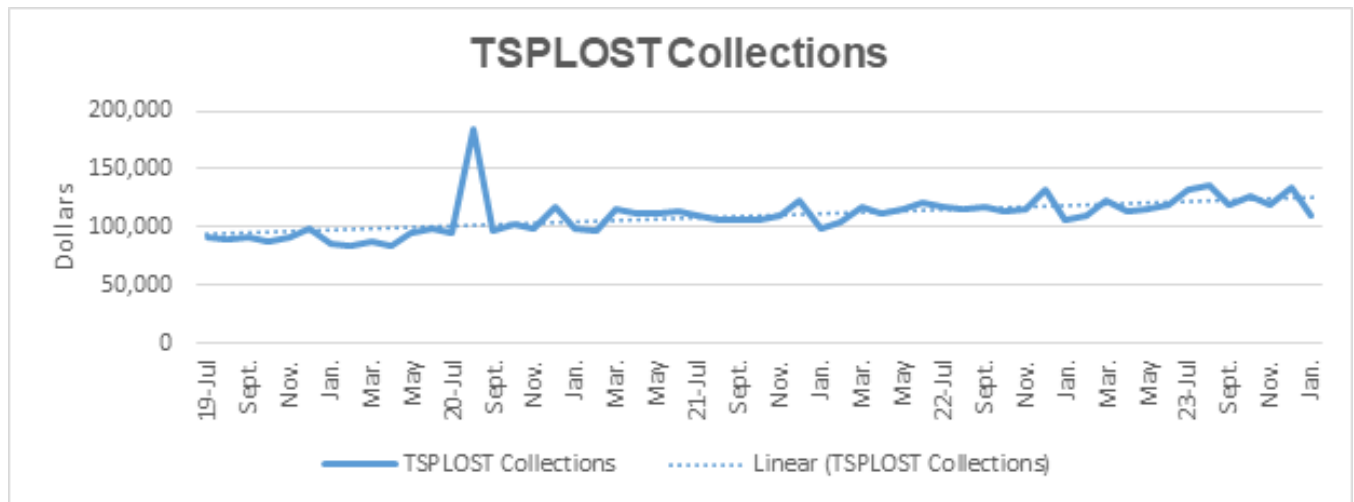
Month	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
July	207,829.92	234,554.03	240,390.31	266,181.31	271,343.69
Aug.	197,954.94	223,270.68	224,507.15	276,447.69	217,411.38
Sept.	182,720.92	205,900.47	220,949.15	252,423.40	239,693.77
Oct.	171,829.09	201,807.06	215,004.88	264,971.53	265,385.58
Nov.	185,873.35	208,883.13	269,163.13	261,610.61	257,067.77
Dec.	204,277.25	272,026.45	279,254.41	270,914.56	297,428.68
Jan.	148,140.75	192,335.79	210,077.50	217,886.27	218,414.28
Feb.	136,201.67	177,292.95	221,981.73	234,501.10	224,319.39
Mar.	157,876.58	218,474.10	236,837.19	242,740.09	242,816.30
Apr.	157,633.40	238,965.38	243,639.29	223,455.23	247,180.52
May	188,784.39	228,342.22	260,250.20	239,193.42	261,091.92
June	197,454.98	241,469.05	271,196.00	248,605.64	260,820.87
Total	2,136,577.24	2,643,321.31	2,893,250.94	2,998,930.85	3,002,613.24
Budget	1,825,000	1,690,300	2,147,043	2,600,000	3,000,000
% Collected	117.1%	156.4%	134.7%	115.3%	100.10%

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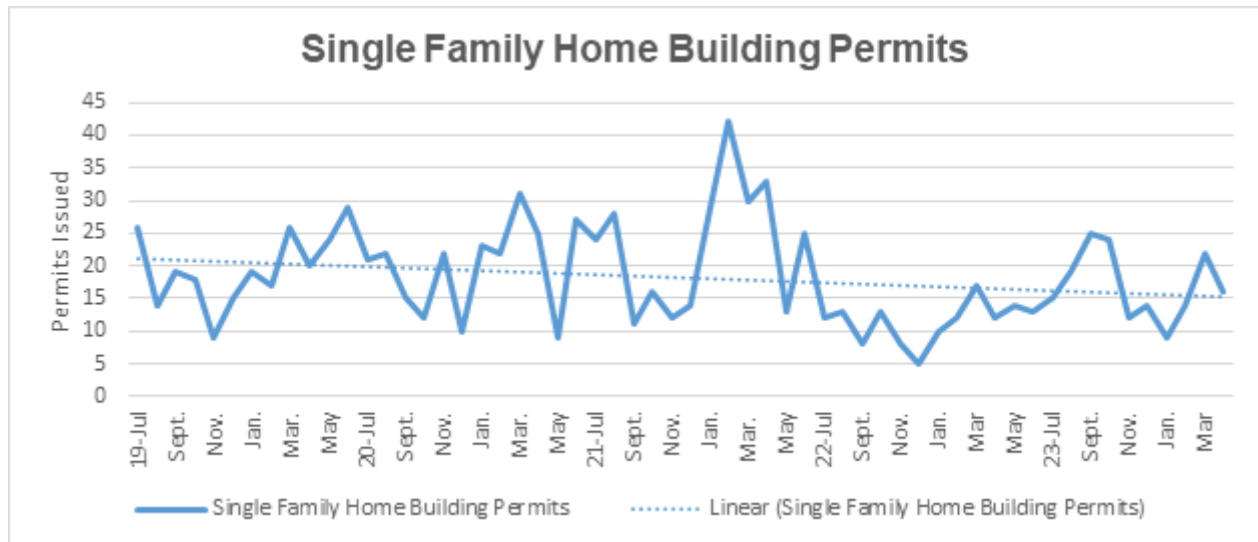
Month	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
July		284,693.42	321,739.80	330,164.86	365,978.37	395,996.21
Aug.		271,165.55	306,268.05	308,379.55	374,737.74	321,758.34
Sept.		250,300.43	282,436.82	303,499.03	352,898.56	356,581.83
Oct.		235,377.50	276,824.25	295,360.55	364,422.30	388,587.88
Nov.		254,618.28	286,528.10	369,723.88	354,936.60	377,927.58
Dec.		279,830.34	373,147.20	383,590.25	404,390.76	437,160.72
Jan.		203,178.91	264,179.21	288,950.71	320,108.63	321,276.15
Feb.		186,822.88	243,523.45	305,327.64	344,635.60	330,457.08
Mar.		216,560.26	300,086.97	325,767.65	351,962.15	357,172.22
Apr.	218,979.06	216,723.22	328,184.03	335,125.59	330,505.52	363,742.92
May	234,318.00	258,960.66	313,650.06	357,973.30	351,609.94	383,831.39
June	254,280.87	270,854.51	331,684.43	373,031.62	365,245.36	384,488.50
Total	707,577.93	2,929,085.96	3,628,252.37	3,976,894.63	4,281,431.53	4,418,980.82
Budget	600,000	2,500,000	2,000,000	3,446,535	3,600,000	4,200,000
% Collected	118%	117.2%	181.4%	115.4%	118.9%	105.21%
Total to Date - \$19,942,223.24 or an average of \$338,004 per month.						
FY 2018-19 monthly average - \$235,859						
FY 2019-20 monthly average - \$244,090						
FY 2020-21 monthly average - \$302,354						
FY 2021-22 monthly average - \$331,408						
FY 2022-23 monthly average - \$356,786						
FY 2023-24 monthly average - \$368,248						
Projected collections during the 72-month period - \$22,236,408 or 145.3% (\$15,300,000 budgeted)						
Collection period ends March 31, 2025. 59 of the 72 months have been collected or 81.9%.						

SELECTED GRAPH



Month	FY 2019-20	FY 2020-21	FY2021-22	FY 2022-23	FY 2023-24
July	91,988.07	95,748.18	109,199.78	118,133.82	132,508.23
Aug.	89,320.74	183,902.38	105,962.34	115,736.06	136,578.41
Sept.	90,581.20	96,375.92	106,384.14	117,947.72	119,362.90
Oct.	88,374.70	103,295.78	106,689.89	112,742.28	127,276.18
Nov.	92,088.47	98,535.37	110,598.21	115,853.84	119,121.21
Dec.	99,622.22	117,356.47	123,620.34	131,389.38	133,642.67
Jan.	84,887.25	99,453.55	99,517.91	105,711.71	110,672.38
Feb.	83,029.88	96,099.00	103,940.82	110,223.93	127,153.19
Mar.	88,130.47	116,209.04	117,930.02	123,853.98	123,340.73
Apr.	83,525.06	111,993.41	112,646.20	113,733.84	120,133.83
May	95,731.02	110,949.68	115,156.06	115,100.66	123,216.81
June	98,407.29	113,177.41	121,280.35	119,770.35	122,878.19
Total	1,085,686.37	1,343,096.19	1,332,926.06	1,400,197.57	1,495,884.73
Budget	960,000	900,000	1,300,000	1,300,000	1,300,000
% Collected	113.1%	149.2%	102.5%	107.7%	115.07%

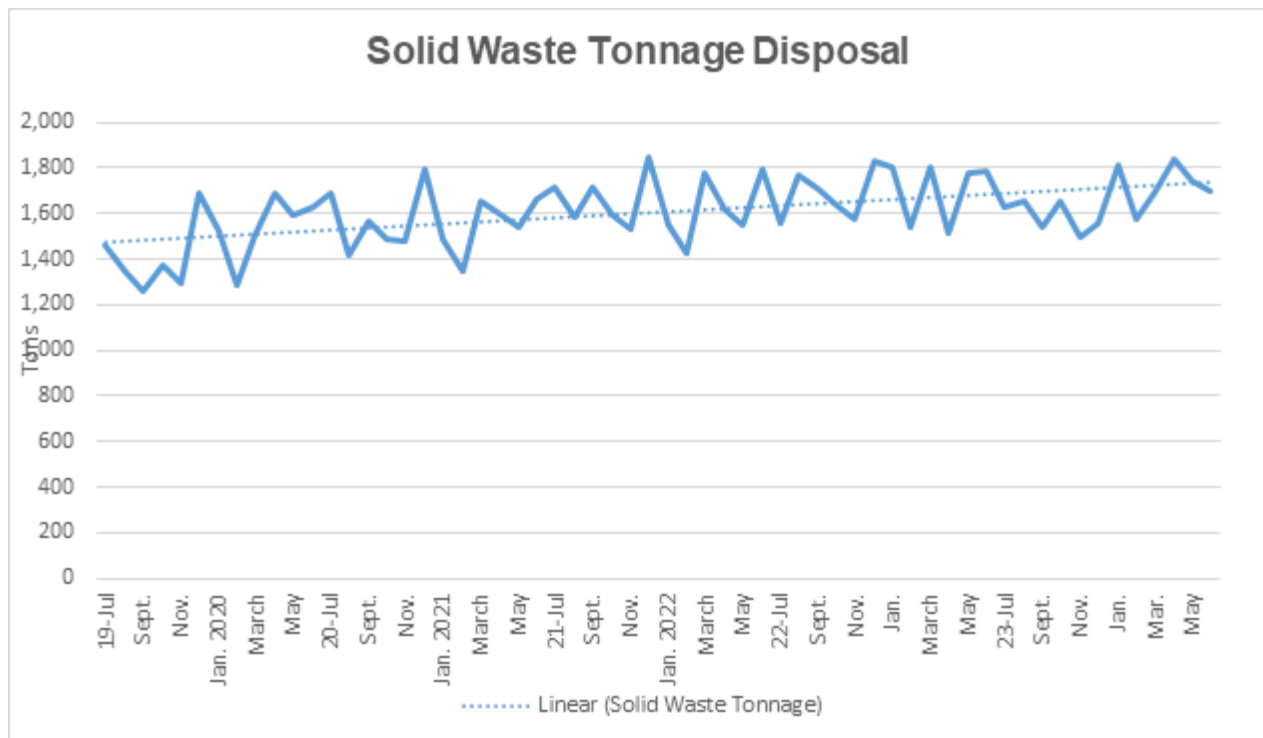
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Month	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
July	26	21	24	12	15
Aug.	14	22	28	13	19
Sept.	19	15	11	8	25
Oct.	18	12	16	13	24
Nov.	9	22	12	8	12
Dec.	15	10	14	5	14
Jan.	19	23	29	10	9
Feb.	17	22	42	12	14
Mar.	26	31	30	17	22
Apr.	20	25	33	12	16
May	24	9	13	14	26
June	29	27	25	13	17
Total	236	239	277	137	213

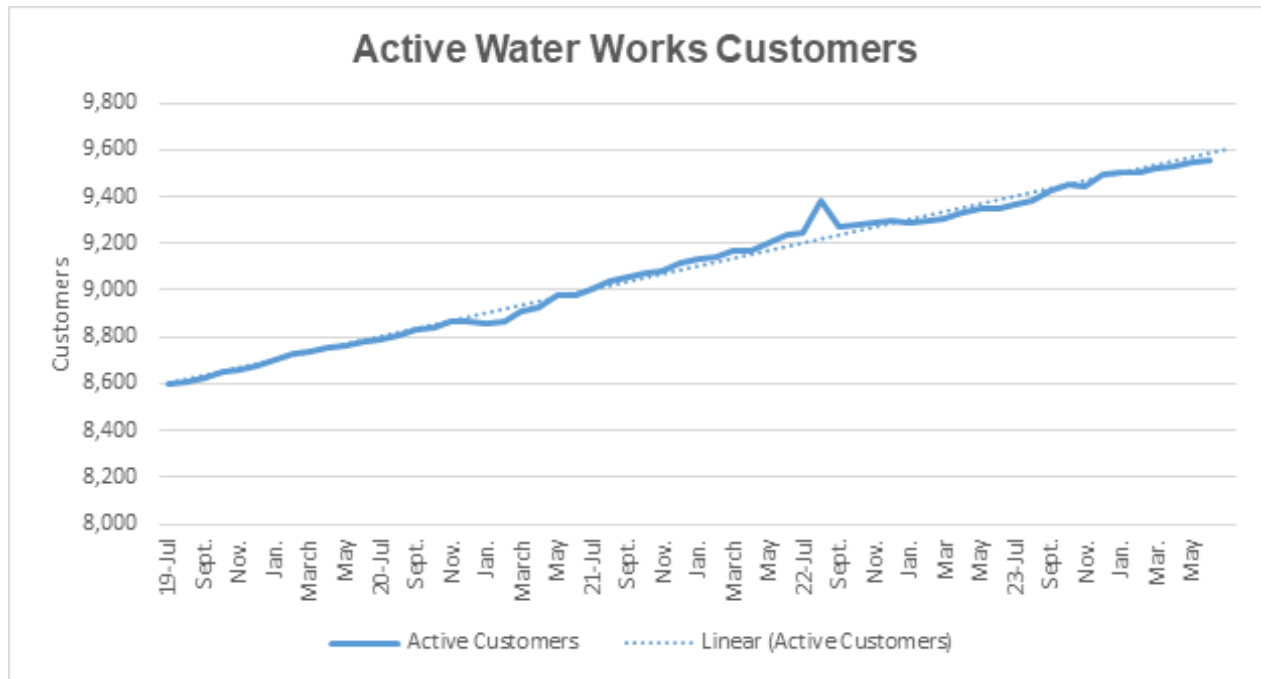
Source: Community Development Department

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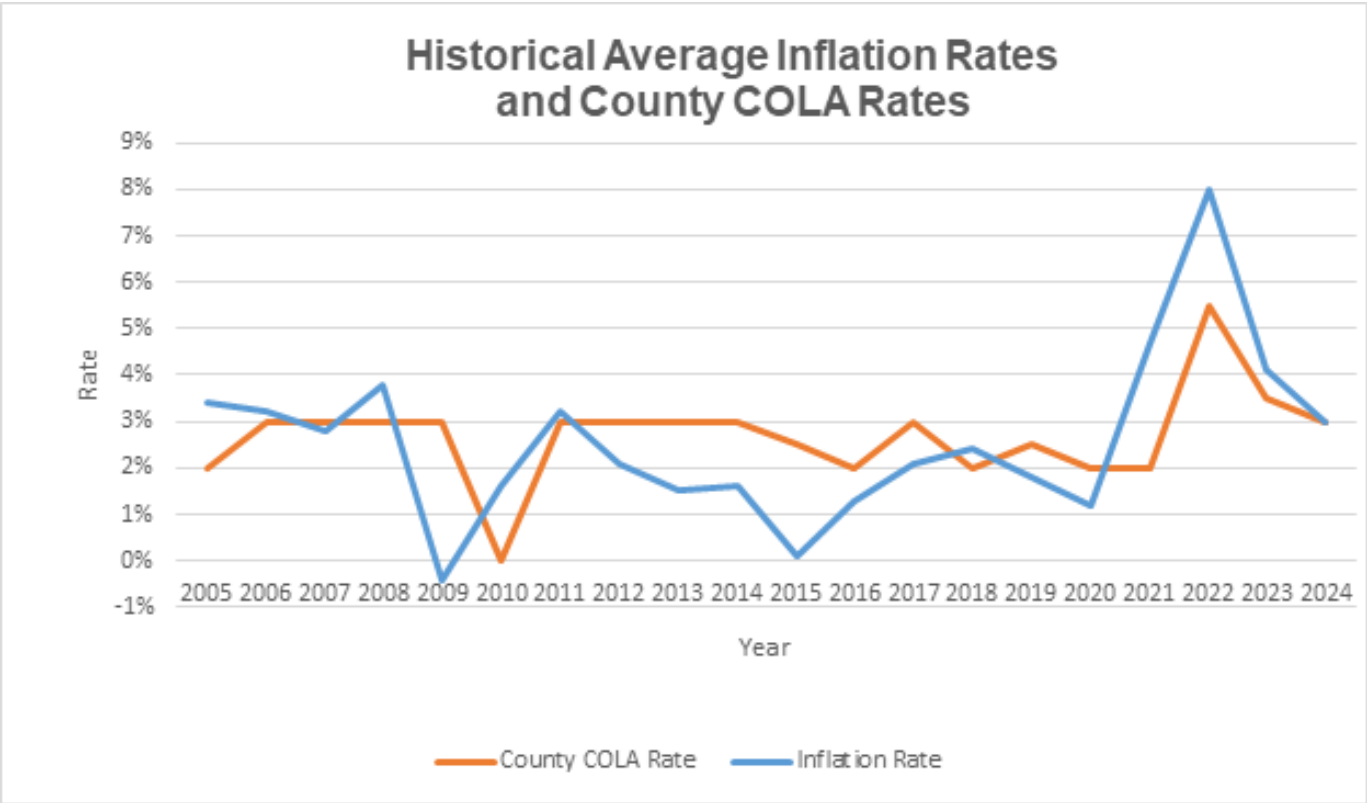
Month	FY 2019-20	FY2020-21	FY 2021-22	FY 2022-23	FY 2023-24
July	1,459.22	1,693.06	1,716.18	1,560.62	1,625.40
Aug.	1,348.43	1,419.21	1,585.29	1,770.42	1,657.47
Sept.	1,262.61	1,562.58	1,719.81	1,711.44	1,536.38
Oct.	1,373.33	1,486.45	1,595.69	1,632.62	1,656.44
Nov.	1,295.31	1,474.90	1,534.96	1,571.49	1,498.79
Dec.	1,686.42	1,795.13	1,842.98	1,828.20	1,558.12
Jan.	1,522.78	1,484.27	1,548.68	1,806.75	1,816.35
Feb.	1,287.89	1,350.25	1,426.89	1,542.02	1,573.40
Mar.	1,506.38	1,658.39	1,779.17	1,803.31	1,689.75
Apr.	1,688.73	1,600.41	1,623.41	1,516.66	1,838.19
May	1,589.44	1,537.41	1,552.71	1,774.01	1,746.45
June	1,628.90	1,660.15	1,792.78	1,787.03	1,696.86
Total	17,649.44	18,722.21	19,718.55	20,304.57	19,893.60

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Month	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
July	8,603	8,790	9,004	9,242	9,365
Aug.	8,611	8,808	9,037	9,382	9,382
Sept.	8,629	8,831	9,056	9,270	9,424
Oct.	8,649	8,839	9,070	9,276	9,449
Nov.	8,661	8,866	9,082	9,287	9,445
Dec.	8,678	8,869	9,115	9,295	9,495
Jan.	8,701	8,856	9,130	9,290	9,502
Feb.	8,729	8,864	9,138	9,299	9,507
Mar.	8,736	8,909	9,168	9,306	9,521
Apr.	8,754	8,927	9,167	9,334	9,532
May	8,766	8,975	9,203	9,349	9,549
June	8,780	8,982	9,235	9,353	9,558
Avg.	8,691	8,876	9,117	9,307	9,477

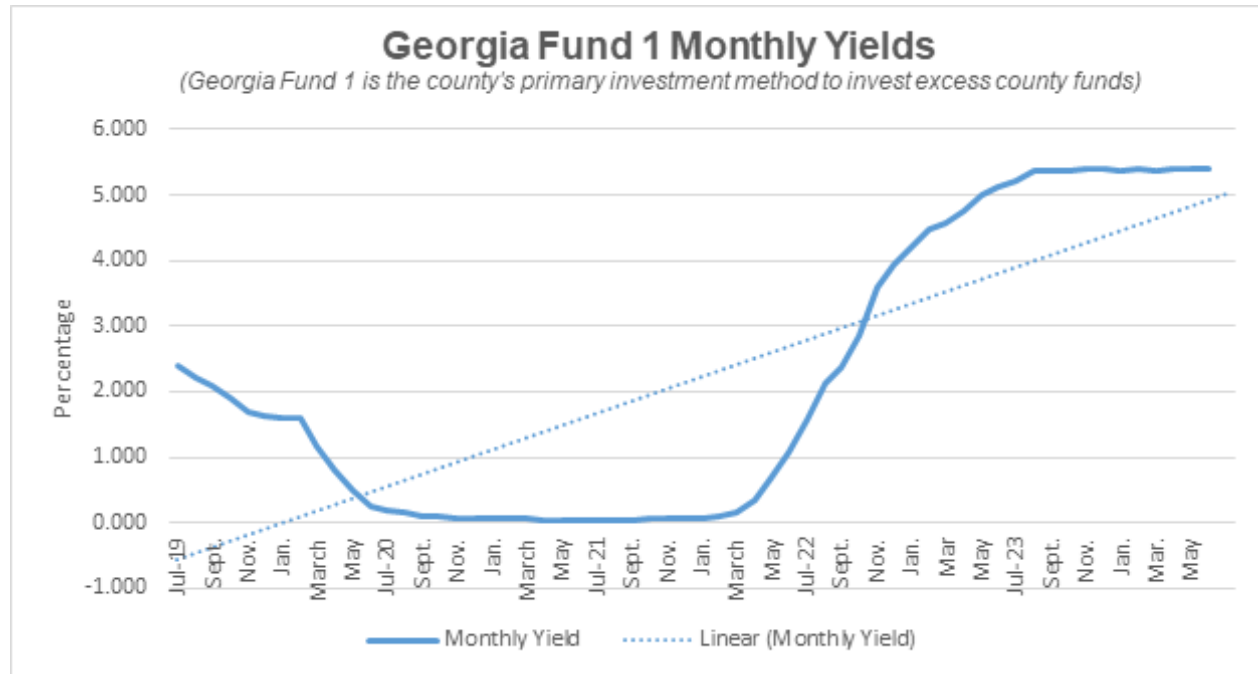
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Year	Average Inflation Rate	County COLA Rate
2005	3.4%	2.0%
2006	3.2%	3.0%
2007	2.8%	3.0%
2008	3.8%	3.0%
2009	(0.4)%	3.0%
2010	1.6%	0.0%
2011	3.2%	3.0%
2012	2.1%	3.0%
2013	1.5%	3.0%
2014	1.6%	3.0%
2015	0.1%	2.5%
2016	1.3%	2.0%
2017	2.1%	3.0%
2018	2.4%	2.0%
2019	1.8%	2.5%
2020	1.2%	2.0%
2021	4.7%	2.0%
2022	8.0%	5.5%
2023	4.1%	3.5%
2024 (expected)	3.0%	3.0%

Source: Bureau of Labor Statistics, Federal Reserve

SELECTED GRAPH



Month	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
July	2.39	0.20	0.042	1.56	5.21
Aug.	2.20	0.15	0.045	2.13	5.36
Sept.	2.08	0.11	0.044	2.37	5.37
Oct.	1.89	0.10	0.05	2.87	5.38
Nov.	1.69	0.07	0.05	3.58	5.40
Dec.	1.62	0.06	0.05	3.92	5.39
Jan.	1.60	0.06	0.06	4.20	5.38
Feb.	1.60	0.05	0.09	4.49	5.39
Mar.	1.17	0.05	0.17	4.58	5.38
Apr.	0.80	0.04	0.34	4.75	5.39
May	0.50	0.036	0.68	5.00	5.39
June	0.25	0.035	1.08	5.12	5.40
Avg.	1.48	0.08	0.23	3.71	5.37

Source: Georgia Fund 1

SELECTED GRAPH

Top Ten Property Taxpayers for 2024

No.	Tax Payer	Assessed Value	Original Bill Amount
1	Georgia Power	\$103,989,426	\$2,769,088
2	Callaway Gardens Resort, Inc.	28,194,990	750,833
3	JCG Foods of Georgia, LLC	13,917,483	363,043
4	Municipal Electric Authority of GA	12,961,003	345,301
5	Southern Natural Gas Co.	12,844,000	342,036
6	Daehan Solutions Georgia	18,880,088	302,750
7	Diverse Power, Inc.	10,547,580	279,796
8	Kopla America	8,195,706	218,252
9	Adient US, LLC	9,670,546	179,251
10	Glovis Georgia, LLC	4,854,304	129,270
Total		\$224,055,126	\$5,679,620

Source: Tax Commissioner's Office

Neighboring and Similar County Unincorporated Millage Rates and Sales Tax Rates Comparison

No.	County	2024 Unincorporated Millage Rate	2024 Sales Tax Rate
1	Talbot County	16.548	8%
2	Meriwether County	12.486	8%
3	Lee County	12.380	8%
4	Troup County	9.702	7%
5	Harris County	9.130	8%
6	Columbia County	4.568	8%
7	Fayette County	3.763	7%
8	Coweta County	4.688	7%
9	Bryan County	5.939	8%
10	Oconee County	4.435	8%

Source: Georgia Department of Revenue



FEE SCHEDULES



Harris County Agricultural Building
10690 SR 116
Hamilton, Georgia 31811
(706) 488-0000

Fee Schedule

Item	Fee
Daily Rental Fee	\$300 Total rental payment and security deposit must be received to reserve facility
Security Deposit	\$100 Renter (name on reservation form) will receive security deposit back within 30 business days after the event date and provided the facility was left clean and no damages
Return Check Fee	\$30 or 5% of total amount whichever is greater
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.
Loss of Key	\$20
Damages	Market Rate
<i>No alcoholic beverages, smoking, open flames, animals except for service animals, or defacing of walls allowed in or around facility. Maximum occupancy is 120.</i>	

Board approved on: June 18, 2024

Effective Date: July 1, 2024



**Harris County Agricultural Center
Arena, Pavilion, and Parking Area
10690 SR 116
Hamilton, Georgia 31811
(706) 488-0000**

Fee Schedule

Item	Fee
Pavilion Rental Fee	\$15 for 2 hours, \$8 per hour thereafter Harris County resident /\$30 for two hours, \$15 per hour thereafter out of county resident
Arena Rental Fee	\$30 for 2 hours, \$10 per hour thereafter Harris County resident /\$60 for 2 hours, \$20 per hour thereafter out of county resident
Pavilion and Arena Rental Fee	\$40 for 2 hours, \$15 per hour thereafter Harris County resident /\$80 for 2 hours, \$30 per hour thereafter out of county resident
Ag Center Open Field/Parking Area	\$40 for 4 hours Harris County resident / \$80 for 4 hours out of county resident
Return Check Fee	\$30 or 5% of total amount whichever is greater
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.
Damages	Market Rate
<i>No alcoholic beverages, smoking, or open flames. Insurance certificate required.</i>	

Board approved on: June 18, 2024

Effective Date: July 1, 2024



Harris County Airport (KPIM)
 789 Sky Meadows Drive
 Pine Mountain, Georgia 31822
 (706) 663-2083

Fee Schedule

Item	Fee
Tie Down Fees	
Single Engine	\$10 per night, first night waived if fuel is purchased
Twin Engine	\$35 per night, first night waived if fuel is purchased
Ramp Fees	
Small Jet	\$50 per day, waived if fuel is purchased
Large Jet	\$100 per day, waived if fuel is purchased
T-Hangar Fees	
Small Hangar (10) 1,050 s.f.	\$190 (0.18 per s.f.) per month
Large Hangar (19) 1,500 s.f.	\$270 (0.18 per s.f.) per month
Transit	\$35 per night
Corporate Hangar Fees (2)	
Corporate Hangar 10,000 s.f.	\$1,900 (0.19 per s.f.) per month
Maintenance Hangar 10,000 s.f.	\$1,550 (0.155 per s.f.) per month
Fuel	
Av Gas	Market Rates
Jet A	Market Rates
Other Fees	
Credit Card Convenience Fee	Contained in the fuel price
Return Check Fee	\$30 or 5% of total amount whichever is greater

Board Approved: June 15, 2021

Effective Date: January 1, 2022



Harris County Animal Control Department
4072 Barnes Mill Road
Hamilton, Georgia 31811
(706) 582-2763

Fee Schedule

Item	Fee
Impoundment	
First Offense	\$25 + \$10 per day for boarding
Second Offense	\$50 + \$10 per day for boarding
Third Offense	\$100 + \$10 per day for boarding
Impoundment for Dangerous or Potentially Dangerous Dogs and Nuisance Dogs	
First Offense	\$100 + \$20 per day for boarding
Second Offense	\$500 + \$20 per day for boarding
Third Offense	\$1,000 + \$20 per day for boarding
Adoption	
Puppies & Dogs	\$125 Includes spay/neuter, microchip, heartworm test and prevention, DA2PP, Bordatella, rabies shot, and deworming
Kittens & Cats	\$90 Includes spay/neuter, microchip, felk/fiv test, FVRCP, rabies shot, deworming, and flea prevention
Rabies Quarantine	\$20 per day for 10 days + impoundment fees and no additional boarding fees
Owner Turn-In	\$50 per animal
Nuisance Animal Registration	\$75 per year
Dangerous or Potentially Dangerous Dog Registration	\$50 per year
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over 6.5%.
Return Check Fee	\$30 or 5% of total amount whichever is greater

Board approved on: July 1, 2025

Effective Date: July 1, 2025

Harris County Community Center User and Rental Fee Schedule

County Resident Membership Fee County Employee Membership Fee	\$10 per person per year. Card is good for one year, then \$5 per card renewal fee. If not renewed within 18 months of expiration, registration process begins anew.
Out of County Resident Membership Fee	\$110 per person per year. Card is good for one year, then \$55 per card renewal fee. If not renewed within 18 months of expiration, registration process begins anew.
Daily Guest Pass Fee	\$5 per day per person for Harris County residents, \$10 per day per person for out of county residents, must show valid proof of residency.
Silver Sneakers/Renew Active Fee	Per Medicare Contract
Pizza Pool Party Fee	\$175 for up to 10 people or \$225 for up to 20 people, additional fees may apply for additional features.
Organized Class/Event Fee	Applicable Class/Event Fee + Daily Guest Pass Fee (if applicable)
Replacement Card Fee (lost or stolen)	\$10
<p>1) Fee grants access to all areas of the Community Center except for organized classes or conference room/class room and some areas may not be available at all times due to organized recreational events.</p> <p>2) County will collect all organized class fees and remit to the instructor 70%, county keeps 30% and all of the out of county resident fees. Instructor shall have liability insurance naming the county as an additional insured and have a business license.</p>	

Facility		County Resident		Out of County Residents		Non-Profit (501c3)	
Conference Room/Class Room		\$45 per hour		\$60 per hour		\$25 per hour	
during & after hours, 1 hour minimum							
Gym							
Hourly Rate		\$100/hour both courts or \$60/hour for 1 court		\$185/hour both courts or \$100/hour for 1 court		\$50/hour both courts or \$30/hour/ for 1 court	
Daily Rate		\$560/day both courts or \$310/day for 1 court		\$660/day both courts or \$410/day for 1 court		\$360/day both courts or \$210/day for 1 court	
during & after hours, 2 hours minimum, not beyond 10 p.m.							
Pool							
Up to 50 people		\$200 for 2 hours, \$100/hour thereafter.		\$225 for 2 hours, \$125/hour thereafter.		\$150 for 2 hours, \$75/hour thereafter	
51 to 99 people		\$225 for 2 hours, \$110/hour thereafter.		\$250 for 2 hours, \$135/hour thereafter.		\$175 for 2 hours, \$90/hour thereafter	
100+ people		\$250 for 2 hours, \$125/hour thereafter.		\$275 for 2 hours, \$150/hour thereafter.		\$200 for 2 hours, \$100/hour thereafter	
after hours only, 2 hours minimum, not beyond 10 p.m., includes lifeguards							
Outdoor Patio Area							
Up to 50 people		\$25 per hour		\$50 per hour		\$15 per hour	
during and after hours, 1 hour minimum, 2 hours maximum							
Credit Card Fee		\$3 minimum fee for the first \$100 or 3% of the total if over \$100.					
Return Check Fee		\$30 or 5% of total amount whichever is greater					
Community Center Hours of Operation							
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
Closed	8:30 am to 8:30 pm	8:30 am to 8:30 pm	8:30 am to 8:30 pm	8:30 am to 8:30 pm	8:30 am to 4 pm	10 am to 6 pm	

Board approved on: June 18, 2024

Effective Date: July 1, 2024



Harris County Recreation Department
7509 SR 116
Hamilton, Georgia 31811
706-488-0000

Ball Field Reservation Fee Schedule

Hourly Rate	\$30/hour for Non-HCRD Youth Sports Associations Teams with 90% Little League Players Free
Daily Rate	\$130/day Non-HCRD Youth Sports Associations
Concession Stand Rate	Youth Sports Associations have first options, others \$100/day
<i>All rentals are to be scheduled with the Recreation Department staff on a space available basis. All rentals shall have a minimum \$1,000,000 general liability insurance policy naming Harris County as an additional insured. No charge for Harris County School events or Harris County Government organizations.</i>	

Board update on: June 20, 2023

Effective Date: July 1, 2023



Harris County
104 N. College Street / P.O. Box 365
Hamilton, Georgia 31811
(706) 628-4958

Alcoholic Beverage Licenses
Fee Schedule

Item	Annual Fee	Fee if Purchased July 1 to Sept. 30	Fee if Purchased Oct. 1 to Dec. 31
Alcohol Sign	\$30	\$30	\$30
Application Fee	\$100	\$100	\$100
Beer/Malt Beverage - In Room	\$50	\$25	\$12.50
Beer/Malt Beverage - Off Premises	\$250	\$125	\$62.50
Beer/Malt Beverage - On Premises	\$500	\$250	\$125
Beer/Malt Beverage - Wholesale	\$100	\$50	\$25
Wine - In Room	\$50	\$25	\$12.50
Wine – Off Premises	\$250	\$125	\$62.50
Wine – On Premises	\$500	\$250	\$125
Wine - Wholesale	\$100	\$50	\$25
Distilled Spirits (Liquor) - by the Drink	\$2,500	\$1,250	\$625
Distilled Spirits (Liquor) – In Room	\$150	\$75	\$37.50
Distilled Spirits (Liquor) - Wholesale	\$1,500	\$750	\$375
Package Store/Liquor Retail	\$5,000	\$2,500	\$1,250
Concessionaire for Golf Courses Publicly-owned or privately-owned golf courses for the sale, consumption, and carrying out of beer and/or wine on and around golf course, available only to licensees who have also acquired beer and/or wine, retail on and off premises license.	\$175	\$87.50	\$43.75
Special Event Facility	\$400	\$200	\$100
Temporary Special Event (Non-Profit/Charitable) No proration, limited to 2 events per year per organization.	\$200	\$200	\$200
Transfer Fee	\$100	\$100	\$100
Late Fee	10% if renewal is not paid by Nov. 15 of current year.		
Return Check Fee	\$30 or 5% of total amount whichever is greater		
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.		
Annual notices are sent out during October, due by November 15, and effective January through December. If not renewed and paid by December 31, a new application and process are required.			

Board approved on: October 17, 2017

Effective Date: January 1, 2018



Harris County Community Development Department
125 Barnes Mill Road / P.O. Box 689
Hamilton, Georgia 31811
(706) 628-4700

Building Permits
Fee Schedule

Item	Fee
Building Permit Fees	
Minimum Fee	\$50
Single-Family & Multi-Family	\$0.32 per s.f. heated space and includes plumbing, electrical, mechanical, and gas.
Manufactured Housing	\$300 for single and multi-sectional units excluding additional permits, Pre-owned in-county add \$100 for pre-inspection fee. Pre-owned out-of-county, add \$100 for pre-inspection fee and \$100 refundable bond. Per ordinance.
Accessory Buildings	No permit if 400 s.f. or less, \$0.10 per s.f. if greater than 400 s.f. <i>Separate permits are required for plumbing, electrical, and mechanical, if needed.</i>
Accessory Dwellings	\$0.32 per s.f. total area under roof; 800 s.f. maximum, shall be on the same utilities as the primary structure and located in the rear or side yard of the primary structure.
Pool House	\$0.32 per s.f. total area under roof.
Agricultural Use Structures (barns, poultry houses, livestock structures)	No permit if 800 s.f. or less, \$0.10 per s.f. if greater than 800 s.f. <i>Separate permits are required for plumbing, electrical, and mechanical, if needed.</i>
Commercial & Industrial	\$15 for first \$1,000 valuation + \$6 for each additional \$1,000 valuation or fraction thereof. Valuation at \$85 per s.f. unless value provided by builder; does not include plumbing, gas, electrical, or mechanical permits.
Commercial Plan Review Submittal	15% of the building permit fee due at the time of initial submittal.
Commercial Accessory Structure (no minimum square feet)	\$15 for first \$1,000 valuation + \$6 for each additional \$1,000 valuation or fraction thereof. Valuation at \$85 per s.f. unless value provided by builder; does not include plumbing, gas, electrical, or mechanical permits.
Moving Buildings & Structures	\$100
Temporary Residence Fee (campers/RVs)	\$100
Demolition & Removal of Buildings & Structures	\$50
Remodeling/Renovation	\$100 for single-family & multi-family excluding additional permits, if s.f. is being increased add \$0.32 per s.f.
Commercial Remodel	\$15 for first \$1,000 valuation + \$6 for each additional \$1,000 valuation or fraction thereof. Valuation at \$85 per s.f. unless value provided by builder; does not include plumbing, gas, electrical, or mechanical permits.
Swimming Pool	\$75 for private residential, \$150 for public commercial.
Plan Modifications or Contractor Changes	\$100

Building Permits Fee Schedule

Item	Fee
Building Permit Fees	
Sign Permit	\$50
Building Permit Reactivation	\$50
Subsequent Inspections	\$25 for second inspection, \$50 for each additional inspection thereafter; paid in advance.
Commercial Business and Short-Term Vacation Rental Inspection	\$50
After Hours Inspection (excluding Saturday & Sunday)	\$50
<i>Double fees if work for which a permit is required is started or proceeds prior to obtaining permit.</i>	

Item	Fee
Plumbing, Gas, Electrical, & Mechanical Permit Fees	
Plumbing	\$50 minimum to install, repair, or add to existing system for residential and commercial. \$4 per fixture or trap installed or relocated for commercial.
Plumbing Commercial Fire Suppression	\$50
Gas	\$50 for less than 4-inch meter outlet. \$90 for 4-inch meter outlet or more. \$20 per replacement of gas furnace, water heater, appliance.
Electrical	Ampere rating each main service
	0-200
	201-400
	401-600
	601-1,000
	1,000 or more
	Extension of circuits/wiring from existing system to existing building or structure (i.e. additional outlets, signs, elevators, swimming pools, or other equipment) fee is for the total ampere rating of the additional work. \$50 for solar panel residential installation.
Electrical Commercial Low Voltage Fire Alarm System	\$50
Mechanical	Residential
	Per Unit \$50
Mechanical	Commercial
	Per Unit \$100
\$90 for commercial hood range installation.	
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.
Return Check Fee	\$30 or 5% of total amount whichever is greater.

Board approved on: June 18, 2024

Effective Date: July 1, 2024



Harris County Community Development Department
 125 Barnes Mill Road / P.O. Box 689
 Hamilton, Georgia 31811
 (706) 628-4700

**Business License
 Fee Schedule**

Number of Full-Time Equivalent Employees	Fee
0-1	\$50
2-4	\$75
5-9	\$135
10-19	\$210
20-29	\$310
30-39	\$410
40-49	\$510
50-59	\$610
60-69	\$690
70-79	\$770
80-89	\$850
90-99	\$930
100 or more	\$1,010
Administration Fee	\$25 for all new applications (additional fee payable at time of application, non-refundable).
Application Re-type Fee	\$25
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.
Return Check Fee	\$30 or 5% of total amount whichever is greater
Late Fee	10% of the fee amount + 1.5% per month thereafter
<i>Annual notices are sent out during September, due by November 15, and is late if not paid by January 1. Licenses are effective January through December. New businesses are prorated by ½ after July 1. If renewals are not paid by April 1, the license will expire and a new business license application will be required.</i>	

Board approved on: June 15, 2021

Effective Date: September 1, 2021

Harris County Community Development Department Impact Fee Schedule

Land Use Category	Parks & Recreation	Sheriff's Office	EMS	Fire Protection	E-911	Net Fee per Unit	Admini- stration	CIE Prep	Total Impact Fee	Unit of Measure
Residential										
Single-Family Detached Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per dwelling
Apartment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per dwelling
Residential Condominium/Townhouse	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per dwelling
Port and Terminal										
Intermodal Truck Terminal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Industrial/Agricultural										
General Light Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
General Heavy Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Manufacturing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Warehousing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Mini-Warehouse	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
High-Cube Warehouse	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Lodging										
Hotel or Conference Motel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per room
All Suites Hotel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per room
Motel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per room
Recreational										
Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per acre
Bowling Alley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Movie Theater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Arena	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per acre
Amusement Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per acre
Tennis Courts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per acre
Racquet/Tennis Club	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Health/Fitness Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Recreational Community Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Institutional										
Private Elementary School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Private High School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Church/Place of Worship	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Day Care Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Cemetery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per acre
Medical										
Hospital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Nursing Home	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Clinic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Office										
General Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Corporate Headquarters Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Single-Tenant Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Medical-Dental Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Research and Development Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Business Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Retail										
Building Materials and Lumber Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Free-Standing Discount Superstore	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Variety Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Free-Standing Discount Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Hardware/Paint Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Nursery (Garden Center)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Nursery (Wholesale)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Shopping Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Factory Outlet Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Specialty Retail Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Automobile Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Auto Parts Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Tire Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Tire Superstore	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Supermarket	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Convenience Market (Open 24 Hours)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Convenience Market with Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Discount Supermarket	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Wholesale Market	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Discount Club	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Home Improvement Superstore	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Electronics Superstore	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Apparel Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Department Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Pharmacy/Drugstore	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Furniture Store	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Services										
Drive-in Bank	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Quality Restaurant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
High-Turnover (Sit-Down) Restauant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Fast-Food Restaurant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per square foot
Quick Lubrication Vehicle Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per service bay
Gasoline/Service Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per pump
Gasoline Station w/Convenience Mkt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per pump
Self-Service Car Wash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	per stall



Harris County Community Development Department
125 Barnes Mill Road / P.O. Box 689
Hamilton, Georgia 31811
(706) 628-4700

Planning & Zoning
Fee Schedule

Item	Fee		
Land Disturbance Permit	\$200 per application, \$80 per acre for NPDES, \$200 review fee, and \$1,500 per disturbed acre for bond. Per ordinance.		
Rezoning Application	\$400 per application		
Special Use Permit Application	\$400 per application		
Variance Application (Board of Zoning Adjustments)	\$100 per application		
Special Use Permit Application for Cell Tower	\$150 per application for administrative review only. \$250 per application for BOC determination.		
Minor Subdivision Plat Approval (3 parcels/lots or less)	\$10 per parcel/lot		
Major Subdivision Plat Approval (4 or more parcels/lots)	\$20 per parcel/lot for preliminary \$150 flat fee for final		
Plan Review, Construction			
Residential	\$1,000 application fee for residential use with new street construction plus the fees below:		
	No. of Lots	Initial Fee	Subsequent Review
	1-30	\$200	\$110
	31-40	\$275	\$165
	41-50	\$365	\$215
	51-60	\$450	\$260
	61-70	\$570	\$300
	71-80	\$725	\$335
	81-90	\$900	\$365
	91-100	\$1,095	\$390
101+	Additional \$150 for each 10 lot increment or portion thereof	Additional \$40 for each 10 lot increment or portion thereof	
Multi-family/Condominium	\$25 per unit, \$300 minimum		
Commercial/Office	\$0.03 per square foot, \$300 minimum		
Industrial	\$0.02 per square foot, \$300 minimum		
CUPD/PUD/Resort	\$10 per acre, \$500 minimum		
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.		
Return Check Fee	\$30 or 5% of total amount whichever is greater		



Ellerslie Park Lodge & Pavilion
3280 Georgia Highway 85
Ellerslie, Georgia 31811
(706) 488-0000
Recreation.Harriscountyga.gov

Lodge Fee Schedule

Item	Fee
Daily Rental (includes tables and chairs)	\$250 per day
Out-of-County Daily Rental (includes tables and chairs)	\$400 per day
Non-Profit Daily Rental (includes tables and chairs)	\$100 per day
Security Deposit (all reservations)	\$100
Return Check Fee	\$30 or 5% of total amount whichever is greater
Loss of Key	\$50
Credit Card Convenience Fee	Credit card processing company charges the customer directly 3%
Damages	Market rate
<i>No alcoholic beverages, smoking, open flames, animals except for service animals, or defacing of walls allowed in or around facility. Maximum occupancy is 50.</i>	

Large Pavilion Fee Schedule

Item	Fee
Hourly Rental (Minimum 2 Hour)	\$15 per hour
Out-of-County Hourly Rental (Minimum 2 Hours)	\$25 per hour
Non-Profit Hourly Rental (Minimum 2 Hours)	\$10 per hour
Return Check Fee	\$30 or 5% of total amount whichever is greater
Credit Card Convenience Fee	Credit card processing company charges the customer directly 3%
Damages	Market rate
<i>No alcoholic beverages, smoking, or open flames except in grills. Maximum occupancy is 30.</i>	

Board approved on: July 1, 2025

Effective Date: July 1, 2025



Harris County EMS
9907 SR 116 / P.O. Box 286
Hamilton, Georgia 31811
(706) 628-4284

Fee Schedule

Item	Fee
Advanced Life Support 2	\$1,600
Advanced Life Support 1 (Emergency)	\$1,000
Advanced Life Support (Non-Emergency Transport)	\$950
Basic Life Support (Emergency)	\$900
Basic Life Support (Non-Emergency Transport)	\$450
Specialty Care Transport	\$2,000
Ground Mileage	\$19 per mile
Refusal of Service Fee	\$250 assessed if patient refuses transport and: (1) EMS personnel is on site in excess of 30 minutes, or (2) EMS supplies are used, or (3) EMS responds to the same patient who refuses transport in excess of 12 times in a 12-month period.
Credit Card Convenience Fee	\$0.29 cents per transaction and 2.9% of the dollar amount of the transaction.
Return Check Fee	\$30 or 5% of total amount whichever is greater
<i>Emergency Medical Billing LLC (LaFayette, AL) is the collection provider at 6.5% of actual collections.</i>	

Board approved on: June 21, 2022

Effective Date: July 1, 2022



Harris County Miscellaneous

Fee Schedule

Item	Fee
Copies	0.10 per page
Open Records Requests (search, retrieval, redaction, etc.)	Hourly rate of lowest paid person who can retrieve the requested documents less the first quarter hour.
Copies of Tax Assessor Color Maps	8.5 x 11 - \$2 8.5 x 14 - \$3 11 x 17 - \$4 24 x 36 – \$4 (black & white)
Man O' War RR Recreation Trail Driveway/Crossing	\$250 per driveway/crossing
Fax	\$1 per page
Notary Service	No charge
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.
Return Check Fee	\$30 or 5% of total amount whichever is greater

Board updated on: June 21, 2022

Effective Date: July 1, 2022



Harris County Public Works
9982 SR 116
Hamilton, Georgia 31811
(706) 628-5850

Fee Schedule

Item	Fee
Driveway Permit Fee	\$50
Pipe Sales	County Cost +10% administrative fee + 8% sales tax
Return Check Fee	\$30 or 5% of total amount whichever is greater
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.

Board approved on: June 20, 2023

Effective Date: July 1, 2023



Harris County Solid Waste Fund
4070 Barnes Mill Road
Hamilton, GA 31811
(706) 582-2982

**Transfer Station
 Fee Schedule**

Garbage Type	Definition	Customer / Price
Household Waste	Animal and vegetable matter used for food, rags, wood, ashes, cans, paper, glass, plastic, furniture, mattresses, bed springs.	County residents including city residents – no charge. Commercial - \$85 per ton.
White Goods	Washing machines, dryers, stoves, refrigerators, freezers, air conditioners, bicycles and other metals.	County residents including city residents – no charge. Commercial - \$85 per ton.
Yard Waste	Bushes, tree trimmings, limbs under 9 inches in diameter.	County residents including city residents – no charge. Commercial - \$25.00 per ton.
Inert Waste	Dirt, tree stumps, concrete with no metal, cured asphalt, rocks, bricks, grass clippings, weeds, leaves. Must be clean with no other household waste or trash mixed in.	County residents including city residents – no charge. Commercial - \$18.00 per ton. Mixed inert waste - \$85 per ton.
Construction & Demolition Material (accepted only at Transfer Station)	Waste building materials and from new construction, demolition materials from repairs to house and other buildings, wood, metal, carpets, cabinets, wallboard, paper, cardboard and mixed inert waste not clean.	County residents including city residents - \$85 per ton. Commercial - \$85 per ton.
Animal	Whole or parts of dogs, cats, other small animals including deer. No cows, horses, or large animals will be accepted.	County residents including city residents - no charge. Commercial - \$85 per ton.
Batteries (accepted only at Transfer Station)	Vehicle batteries.	County residents including city residents - \$2.50 per battery. Commercial - \$2.50 per battery.
Tires 17 inches and under (accepted only at Transfer Station)	Vehicle tires. No farm tractor tires will be accepted.	County residents including city residents - \$1.00 per tire. Commercial - \$1.00 per tire.
Tires 18 inches to 24 inches (accepted only at Transfer Station)	Vehicle tires. No farm tractor tires will be accepted.	County residents including city residents - \$3.00 per tire. Commercial - \$3.00 per tire.
Recyclable Materials	Newspapers, magazines, tin/aluminium cans.	No charge.
Hazardous Waste	No hazardous waste is accepted including insecticides, pesticides, herbicides, liquid paint, or paint thinners. Liquid paint will be accepted if mixed with sand, kitty litter, or sawdust and dried in the can.	N/A



Harris County Solid Waste Fund
4070 Barnes Mill Road
Hamilton, GA 31811
(706) 582-2982

Single & Multi-Family Dwellings
Fee Schedule

Dwelling Type	Definition	Price
Single Family	Incorporated and unincorporated area (per unit)	\$149 per year on tax bill
Multi-Family	Apartments, manufactured home parks (per unit)	\$149 per year on tax bill

Commercial, Institutional, Industrial Establishments

Building Type	Definition	Price
Commercial/ Institutional/ Industrial Establishments	6 or less 33-gallon containers per business. If more than 6 containers, contract with private vendor OR Company provides a 6 yard dumpster or contract with private vendor	\$149 per year on tax bill \$100 per pull per container

Other Fees

Fee	Price
Credit Card Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100 or Tax Commissioner's fee, whichever is applicable
Return Check Fee	\$30 or 5% of total amount whichever is greater

Convenience Centers (Harrisville, Hamilton, and Cataula) Hours of Operation						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
7 am to 5 pm	7 am to 5 pm	Closed	Closed	Closed	7 am to 5 pm	7 am to 5 pm

Transfer Station Hours of Operation						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Closed	8 am to 4 pm	8 am to 4 pm	8 am to 4 pm	8 am to 4 pm	8 am to 4 pm	8 am to 4 pm

GENERAL INFORMATION

- Household garbage should be set out at the curb by 7:00 a.m. on the day of pick-up.
- Household garbage containers shall not be larger than 33 gallons and be made of plastic, galvanized iron, tin, or other suitable materials, have handles and tight-fitting lids. It is recommended that all household trash be bagged.
- Curbside collection does not include bulky items such as white goods, furniture, mattresses, bicycles, yard waste, and construction and demolition materials.

Board approved on: June 18, 2024

Effective Date: July 1, 2024



Harris County Water Works
11505 SR 315
Cataula, Georgia 31804
(706) 324-1175

Fee Schedule

Item	Fee
One-Time Water Installation Tap Fees	
¾ inch Meter	\$1,500 includes meter installation by county
1 inch Meter	\$1,750 includes meter installation by county
Over 1 inch Meter	\$750 per dwelling or commercial unit does not include meter installation by county
Irrigation Meter	Same as above without the sewer usage charge
Monthly Water Usage Rates	
Residential	Minimum: \$16.32 for 0-1,000 gallons Tier 1: \$6.56/1,000 gallons for 1,001 gallons to 10,000 gallons Tier 2: \$8.20/1,000 gallons for 10,000+ gallons
Commercial and Multi-Family	Minimum: \$39.02 for 0-1,000 gallons Tier 1: \$7.17/1,000 gallons for 1,001 gallons to 30,000 gallons Tier 2: \$8.96/1,000 gallons for 30,000+ gallons
Industrial	Minimum: None Tier 1: \$5.78/1,000 gallons
Volunteer Fire Departments	Minimum: \$0 for 0-1,000 gallons Tier 1: \$6.56/1,000 gallons
Monthly Water Usage Rate (Sky Meadow Subdivision & Airport)	
Residential	\$15.84 per 1,000 gallons
One-Time Sewer Installation Tap Fees (Mulberry Grove Development)	
Single-Family Residence	\$4,000
Multi-Family Residence	\$1,000/dwelling unit
Commercial and all Other Uses	\$10,000/acre or \$3,000 per door whichever is greater
Office, School Uses	\$7,500 per acre
Monthly Sewer Usage Rates (Mulberry Grove Development)	
Residential	\$7.66 per 1,000 gallons of water used (will change as CWW changes their rates)
Commercial	\$7.66 per 1,000 gallons of water used (will change as CWW changes their rates)
Other Charges	
Deposit	\$50 If locked for non-payment, deposit increases to \$100
Water Reconnect Service Charge During Business Hours	\$25
Water Reconnect Service Charge After Business Hours	\$50
Late Fee	10% of Account Balance
Credit Card Convenience Fee	\$3 minimum fee for the first \$100 or 3% of the total if over \$100.
Return Check Fee	\$30 or 5% of total amount whichever is greater
<i>Water bills are mailed in two cycles each month and due by the 20th and 30th.</i>	

Board approved on: July 1, 2025

Effective Date: July 1, 2025

HARRIS COUNTY GOVERNMENT OFFICIALS

Elected Officials

Rob Grant, Chairman
Susan Andrews, Vice-Chairman
Greg Gantt, Commissioner
Bobby Irions, Commissioner
Scott Lightsey, Commissioner
Arthur Smith, III, Superior Court Chief Judge
Gil McBride, Superior Court Judge
Carolyn Burch, Superior Court Judge
Maureen Gottfried, Superior Court Judge
John Martin, Superior Court Judge
Bobby Peters, Superior Court Judge
Vacant, Superior Court Judge
Stacy Haralson, Clerk of Superior Court
Thomas Lakes, Probate Court Judge
Jennifer Webb, Magistrate Court Judge
Don Kelly, District Attorney
Mike Jolley, Sheriff
Wanda Bates, Tax Commissioner
Joe Weldon, Coroner

Appointed Officials

Clark Harrell, County Manager
Andrea Dzioba, County Clerk
Russell Britt, County Attorney
Sherrail Jarrett, Board of Elections & Registration
Shalee Mallory, Chief Appraiser

Department Directors

Elizabeth Barfield, Chief Financial Officer
Jamie Webb, Facilities Maintenance Director
Bucky Searcy, EMS Director
Melissa Price, E911/EMA Director
Dexter Jenkins, Prison Warden
Ricky Culpepper, Interim Public Works Director
Sam Roring, Interim Public Works Director
Bobby Ammons, Vehicle Maintenance Director
Joey Stanford, Interim Solid Waste Director
Ashley Marston, Parks & Recreation Director
Brian Williams, Community Development Director
Ronnie Pendergrass, Airport Director
David Laney, Water Works Director
Alex Santiago, Information Technology Director



Harris County Board of Commissioners

104 North College Street / P.O. Box 365
Hamilton, Georgia 31811
(706) 628-4958

www.harriscountyga.gov