



Monthly Financial Statements

December 31, 2023

(Unaudited)

**Habersham Board of Commissioners
Bank Account Balances as of
December 31, 2023**

General Fund.....	\$ 15,737,151
SPLOST VII.....	\$ 12,619,404
SPLOST Revenue Bond.....	\$ 4,184,719
Hospital Bond.....	\$ 2,848,925
Landfill Funds.....	\$ 4,874,337
Development Authority.....	\$ 1,532,831
Emergency 911 Account.....	\$ 276,181
EMS.....	\$ 2,037,643
Habersham County Airport.....	\$ 125,564
Total	\$ <u><u>44,236,755</u></u>



31-Dec-23

TO: Board of County Commissioners

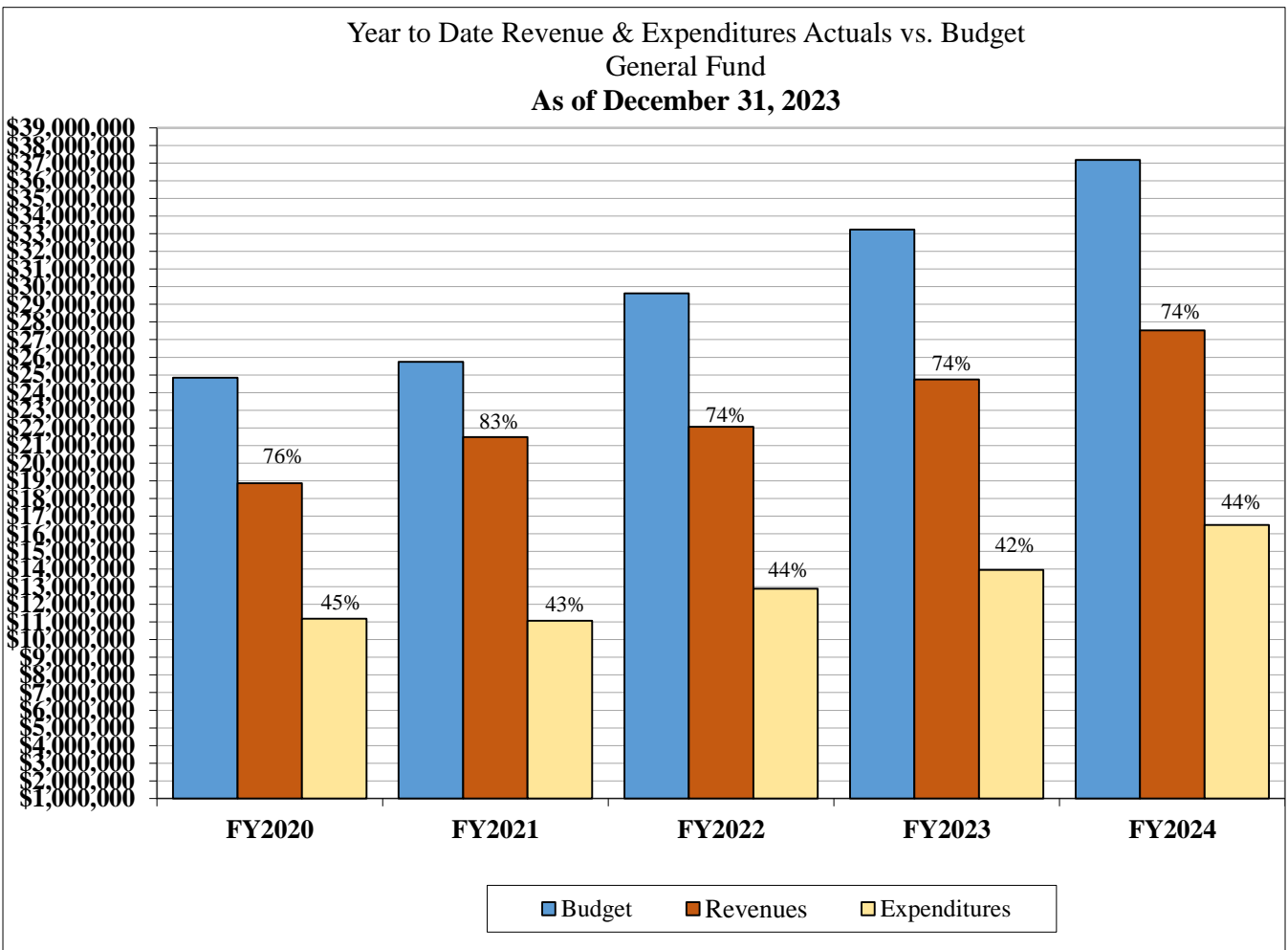
RE: Monthly Financial Summary – December 31, 2023 (unaudited)

Budget Comparison - General Fund:

December year-to-date represent 50% of the Fiscal Year. Therefore, expenditures should be less than or equal to 50% of the FY24 Budget. While revenues should be at 50%.

Budget to Actual:

General Fund Revenues collected were 74% of the total budget revenues, while expenditures were at 44%



**Summary of Government wide Statement of Revenues,
Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022**

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Taxes	\$ 24,552,120	\$ 1,788,777	\$ -	\$ -	\$ 26,340,897
Building Permits	173,002	-	-	-	173,002
Other Permits	-	-	-	-	-
Fines, Fee & Forfeitures	796,045	187,592	-	-	983,637
Sheriff Services	(1,545)	-	-	-	(1,545)
Prisoner Board	-	-	-	-	-
Recreation Fees & Services	242,489	-	-	-	242,489
Collection Commissions	691,995	-	-	-	691,995
Other Charges For Services	174,762	1,775,427	1,650,613	-	3,600,802
Intergovernmental	677,687	288,023	201,572	-	1,167,281
Interest	41,952	38	86,495	25,691	154,176
Contributions	42,381	-	-	-	42,381
Rental Income	45,473	-	44,700	-	90,173
Miscellaneous	32,658	33,000	19,049	2,457	87,165
Total Revenues	27,469,020	4,072,857	2,002,428	28,148	33,572,452
Operating Expenditures					
General Government	4,818,259	52,021	-	-	4,870,279
Judicial	1,964,776	412,553	-	-	2,377,329
Public Safety	6,871,113	2,899,538	-	-	9,770,651
Recreation & Culture	789,851	-	-	-	789,851
Housing & Development	803,569	306,651	-	238,898	1,349,118
Enterprise	-	-	1,384,703	-	1,384,703
Total Operating Expenditures	15,247,568	3,670,762	1,384,703	238,898	20,541,931
Other Sources & (Uses)					
Transfer In	53,521	417,620	-	-	471,142
Transfer Out	(1,246,050)	(78,031)	-	-	(1,324,081)
Sales of Assets	2,429	-	-	172,350	174,779
Total Other Sources & (Uses)	(1,190,100)	339,590	-	172,350	(678,160)
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses					
	\$ 11,031,352	\$ 741,684	\$ 617,725	\$ (38,400)	\$ 12,352,361

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percent of Budget
Revenues					
Taxes					
Property Taxes	\$ 16,983,646	\$ 21,180,660	\$ 19,705,846	\$ 1,474,814	
Motor Vehicle Tax	1,357,615	2,735,000	1,398,348	1,336,652	
Mobile Home Tax	10,612	145,000	9,867	135,133	
Timber Tax	714	1,000	261	739	
Cost, Penalties, And Interest	66,208	100,000	92,282	7,718	
Intangible Tax	186,960	375,000	171,578	203,422	
Real Estate Transfer Tax	82,705	159,000	67,294	91,706	
Franchise Tax	1,376	2,500	-	2,500	
Insurance Premium Tax	2,488,272	2,637,000	2,671,532	(34,532)	
Alcohol Excise Tax	339,240	673,000	360,827	312,173	
Occupational Tax	38,453	157,200	55,626	101,574	
Other	300	19,200	18,660	540	
Total Taxes	21,556,101	28,184,560	24,552,120	3,632,440	87%
Other Revenues					
Building Permits	117,054	290,000	173,002	116,998	
Other Permits	-	-	-	-	
Fines, Fee & Forfeitures	694,730	1,451,940	796,045	655,895	
Sheriff Services	16,791	30,000	(1,545)	31,545	
Prisoner Board	1,350	1,800	-	1,800	
Recreation Fees & Services	143,199	424,506	242,489	182,017	
Collection Commissions	616,083	789,500	691,995	97,505	
Other Charges For Services	205,240	409,200	174,762	234,438	
Intergovernmental	773,757	2,438,159	677,687	1,760,472	
Interest	9,793	46,000	41,952	4,048	
Contributions	119,233	26,000	42,381	(16,381)	
Rental Income	39,497	126,600	45,473	81,127	
Miscellaneous	77,249	587,400	32,658	554,742	
Other Sources					
Transfer In - Development Authority	-	-	-	-	
Transfer In - Hotel/Motel	84,742	160,000	53,521	106,479	
Transfer In - Jail Fund	-	70,000	-	70,000	
Transfer In - Hospital Bond Tax	-	750,000	-	750,000	
Transfer In - Fund balance forward	-	-	-	-	
Transfer In - Sheriff Fund	-	-	-	-	
Sale of Assets	6,513	-	2,429	(2,429)	
Future Debt Service	-	-	-	-	
Fund Balance Forward	495,329	1,400,000	-	1,400,000	
Total Revenues	24,956,661	37,185,665	27,524,970	9,660,695	74%

General Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percent of Budget
Expenditures					
General Government	3,427,165	11,290,937	4,818,259	6,472,678	
Judicial	1,781,537	4,605,292	1,964,776	2,640,516	
Public Safety	5,554,770	15,262,875	6,871,113	8,391,762	
Recreation & Culture	487,346	1,547,268	789,851	757,417	
Housing & Development	841,557	1,989,953	803,569	1,186,384	
Other Uses					
Transfer Out - CIP Fund	733,998	1,656,860	828,430	828,430	
Transfer Out - E911 Fund	271,945	527,241	218,621	308,621	
Transfer Out - Senior Center	129,812	260,000	199,000	61,000	
Transfer Out - Transit	-	45,239	-	45,239	
Transfer Out - EMS	-	-	-	-	
Total Expenditures	13,228,129	37,185,665	16,493,618	20,692,047	44%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses					
	\$ 11,728,532	\$ -	\$ 11,031,352	\$ (11,031,352)	

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2023 and 2022

Expenditures	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
General Government					
Countywide					
Personal services	\$ 67,090	\$ 71,900	\$ 74,320	\$ (2,420)	
Contract services	289,306	1,351,000	363,371	987,629	
Materials and Supplies	488	15,500	7,546	7,954	
Debt Service	-	389,063	103,181	285,882	
Capital Expenditures	-	-	768,801	(768,801)	
Non Expendible Reserves	-	-	-	-	
Transfers Out (CIP, Transit)	863,810	1,962,099	1,027,430	934,669	
Total Countywide	\$ 1,220,693	\$ 3,789,562	\$ 2,344,649	\$ 1,279,046	62%
Commissioners					
Personal services	\$ 45,053	\$ 141,256	\$ 65,352	\$ 75,904	
Contract services	35,914	150,765	45,238	105,527	
Materials and supplies	7,266	19,800	8,167	11,633	
Capital	-	-	-	-	
Total Commissioners	\$ 88,233	\$ 311,821	\$ 118,757	\$ 193,064	38%
County Manager					
Personal services	\$ 138,453	\$ 334,383	\$ 157,914	\$ 176,469	
Contract services	12,257	15,200	6,087	9,113	
Materials and supplies	4,374	10,500	5,144	5,356	
Total County Manager	\$ 155,085	\$ 360,083	\$ 169,145	\$ 190,938	47%
Finance					
Personal services	\$ 184,086	\$ 509,500	\$ 201,661	\$ 307,839	
Contract services	5,981	12,920	3,534	9,386	
Materials and supplies	2,192	6,500	2,289	4,211	
Total Finance	\$ 192,260	\$ 528,920	\$ 207,483	\$ 321,437	39%
Human Resources					
Personal services	\$ 164,245	\$ 544,016	\$ 236,666	\$ 307,350	
Contract services	16,791	68,410	17,227	51,183	
Materials and supplies	2,479	16,900	7,098	9,802	
Total Human Resources	\$ 183,515	\$ 629,326	\$ 260,991	\$ 368,335	41%
Tax Commissioner					
Personal services	\$ 137,944	\$ 398,458	\$ 159,108	\$ 239,350	
Contract services	10,431	68,502	37,815	30,687	
Materials and supplies	5,214	8,500	6,180	2,320	
Total Tax Commissioner	\$ 153,589	\$ 475,460	\$ 203,102	\$ 272,358	43%
Tax Assessors					
Personal services	\$ 257,804	\$ 661,932	\$ 278,179	\$ 383,753	
Contract services	32,098	102,373	61,815	40,558	
Materials and supplies	2,136	10,443	2,397	8,046	
Total Tax Assessors	\$ 292,038	\$ 774,748	\$ 342,391	\$ 432,357	44%
Board of Equalization					
Contract services	\$ 288	\$ 2,650	\$ 144	\$ 2,506	
Materials and supplies	90	100	-	100	
Total Board of Equalization	\$ 378	\$ 2,750	\$ 144	\$ 2,606	5%
County Clerk					
Personal services	\$ 35,367	\$ 84,741	\$ 37,688	\$ 47,053	
Contract services	2,542	12,496	1,075	11,421	
Materials and supplies	284	350	-	350	
Total County Clerk	\$ 38,194	\$ 97,587	\$ 38,764	\$ 58,823	40%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2023 and 2022

Expenditures	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
General Government - Continued					
Elections & Registration					
Personal services	\$ 130,491	\$ 414,558	\$ 101,380	\$ 313,178	
Contract services	65,669	132,380	89,127	43,253	
Materials and supplies	13,429	27,160	2,674	24,486	
Total Elections & Registration	\$ 209,589	\$ 574,098	\$ 193,181	\$ 380,917	34%
Facilities Management					
Personal services	\$ 258,788	\$ 843,318	\$ 355,757	\$ 487,561	
Contract services	127,102	331,655	141,832	189,823	
Materials and supplies	76,668	165,881	95,696	70,185	
Capital	-	-	-	-	
Total Facilities Management	\$ 462,559	\$ 1,340,854	\$ 593,285	\$ 747,569	44%
Public Information Office					
Personal services	\$ -	\$ 51,772	\$ 24,149	\$ 27,623	
Contract services	-	6,756	4,355	2,401	
Materials and supplies	33,319	4,250	2,706	1,544	
Capital Expenditures	-	-	-	-	
Total Public Information Office	\$ 33,319	\$ 62,778	\$ 31,209	\$ 31,569	50%
Information Technology					
Personal services	\$ 137,360	\$ 456,784	\$ 182,886	\$ 273,898	
Contract services	151,979	420,574	148,684	271,890	
Materials and supplies	9,164	23,330	5,924	17,406	
Capital Expenditures	-	-	-	-	
Total Information Technology	\$ 298,502	\$ 900,688	\$ 337,493	\$ 563,195	37%
Fleet Services					
Personal services	\$ 157,123	\$ 537,675	\$ 163,986	\$ 373,689	
Contract services	25,968	83,204	22,240	60,964	
Materials and supplies	127,087	340,100	86,306	253,794	
Capital Expenditures	-	-	-	-	
Total Fleet Services	\$ 310,178	\$ 960,979	\$ 272,532	\$ 688,447	28%
Roads & Bridges					
Personal services	\$ 599,932	\$ 1,753,897	\$ 704,917	\$ 1,048,980	
Contract services	239,343	411,716	119,267	292,449	
Materials and supplies	115,992	244,980	109,817	135,163	
Capital outlay	2,839	-	17,182	(17,182)	
Total Roads & Bridges	\$ 958,106	\$ 2,410,593	\$ 951,183	\$ 1,459,410	39%
Safety					
Materials and supplies	\$ -	\$ -	\$ -	\$ -	
Total Safety	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contingency					
Materials and supplies	\$ -	\$ 560,030	\$ -	\$ 560,030	
Reserve for Grant Match	-	-	-	-	
Total Contingency	\$ -	\$ 560,030	\$ -	\$ 560,030	0%
Total General Government	\$ 4,562,919	\$ 13,780,277	\$ 6,064,309	\$ 7,550,100	44%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2023 and 2022

Expenditures	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Judicial					
Probate Court					
Personal services	\$ 116,407	\$ 288,457	\$ 138,323	\$ 150,134	
Contract services	7,769	15,360	5,600	9,760	
Materials and supplies	3,415	6,000	4,733	1,267	
Total Probate Court	\$ 127,592	\$ 309,817	\$ 148,656	\$ 161,161	48%
Magistrate Court					
Personal services	\$ 144,285	\$ 327,855	\$ 143,024	\$ 184,831	
Contract services	1,894	20,800	4,169	16,631	
Materials and supplies	(1,084)	3,100	300	2,800	
Total Magistrate Court	\$ 145,095	\$ 351,755	\$ 147,492	\$ 204,263	42%
Clerk of Court					
Personal services	\$ 344,461	\$ 849,662	\$ 371,728	\$ 477,934	
Contract services	26,853	48,800	26,693	22,107	
Materials and supplies	6,869	15,500	6,403	9,097	
Total Clerk of Court	\$ 378,183	\$ 913,962	\$ 404,825	\$ 509,137	44%
Juvenile Offenders					
Contract services	\$ -	\$ -	\$ -	\$ -	
Total Juvenile Offenders	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Superior Court					
Personal services	\$ 87,639	\$ 284,813	\$ 166,639	\$ 118,174	
Contract services	55,969	106,020	33,066	72,954	
Materials and supplies	1,031	2,500	1,808	692	
Total Superior Court	\$ 144,639	\$ 393,333	\$ 201,513	\$ 191,820	51%
District Attorney					
Personal services	\$ 33,353	\$ 154,984	\$ 99,217	\$ 55,767	
Contract services	143,081	499,416	61,463	437,953	
Materials and supplies	13,288	10,500	3,444	7,056	
Payment to other agencies	42,463	80,000	20,364	59,636	
Total District Attorney	\$ 232,185	\$ 744,900	\$ 184,488	\$ 560,412	25%
Public Defender					
Personal services	\$ 24,639	\$ 112,409	\$ 40,378	\$ 72,031	
Contract services	345,523	837,278	411,880	425,398	
Materials and supplies	16,355	33,250	9,916	23,334	
Total Public Defender	\$ 386,518	\$ 982,937	\$ 462,174	\$ 520,763	47%
Juvenile Court					
Personal services	\$ 91,409	\$ 279,056	\$ 122,440	\$ 156,616	
Contract services	45,208	85,790	46,417	39,373	
Materials and supplies	1,307	3,500	14	3,486	
Total Juvenile Court	\$ 137,924	\$ 368,346	\$ 168,872	\$ 199,474	46%
State Court					
Personal services	\$ 96,192	\$ 218,216	\$ 104,759	\$ 113,457	
Contract services	41,900	92,780	46,814	45,967	
Materials and supplies	5,086	10,000	-	10,000	
Total State Court	\$ 143,178	\$ 320,996	\$ 151,573	\$ 169,423	47%
Solicitor					
Personal services	\$ 81,475	\$ 209,746	\$ 94,187	\$ 115,559	
Materials and supplies	4,750	9,500	996	8,504	
Total Solicitor	\$ 86,225	\$ 219,246	\$ 95,183	\$ 124,063	43%
Total Judicial	\$ 1,781,537	\$ 4,605,292	\$ 1,964,776	\$ 2,640,516	43%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2023 and 2022

Expenditures	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Public Safety					
Sheriff					
Personal services	\$ 1,637,616	\$ 4,196,006	\$ 1,709,261	\$ 2,486,745	
Contract services	152,148	304,937	203,616	101,321	
Materials and supplies	236,332	360,923	215,936	144,987	
Total Sheriff	\$ 2,026,096	\$ 4,861,866	\$ 2,128,813	\$ 2,733,054	44%
Jail					
Personal services	\$ 1,007,706	\$ 2,798,159	\$ 1,355,673	\$ 1,442,486	
Contract services	523,552	902,490	382,623	519,867	
Materials and supplies	176,938	354,300	227,964	126,336	
Capital Expenditures	-	-	13,150	(13,150)	
Total Jail	\$ 1,708,196	\$ 4,054,949	\$ 1,979,411	\$ 2,088,688	49%
Heat Unit					
Personal services	\$ 48,700	\$ 95,801	\$ 41,328	\$ 54,473	
Contract services	1,739	1,800	4,411	(2,611)	
Materials and supplies	4,571	20,170	9,771	10,399	
Capital Outlay	-	-	-	-	
Total Heat Unit	\$ 55,010	\$ 117,771	\$ 55,509	\$ 62,262	47%
School Resource Officers					
Personal services	\$ -	\$ 1,030,957	\$ 295,446	\$ 735,511	
Contract services	245	-	-	-	
Materials and supplies	-	35,200	18,335	16,865	
Capital Outlay	262	-	-	-	
Total SRO	\$ 508	\$ 1,066,157	\$ 313,781	\$ 752,376	29%
Animal Control					
Personal services	\$ 161,913	\$ 555,603	\$ 224,081	\$ 331,522	
Contract services	40,914	120,112	66,889	53,223	
Materials and supplies	41,571	121,000	57,154	63,846	
Total Animal Control	\$ 244,398	\$ 796,715	\$ 348,124	\$ 448,591	44%
Coroner					
Personal services	\$ 17,843	\$ 36,479	\$ 19,540	\$ 16,939	
Contract services	9,232	15,750	11,278	4,472	
Materials and supplies	1,001	6,100	1,045	5,055	
Total Coroner	\$ 28,076	\$ 58,329	\$ 31,863	\$ 26,466	55%
Fire Department					
Personal services	\$ 933,252	\$ 3,159,870	\$ 1,288,849	\$ 1,871,021	
Contract services	131,311	225,451	111,192	114,259	
Materials and supplies	92,760	244,829	105,012	139,817	
Total Fire Department	\$ 1,157,324	\$ 3,630,150	\$ 1,505,054	\$ 2,125,096	41%
Emergency Management					
Personal services	\$ 51,105	\$ 121,472	\$ 63,139	\$ 58,333	
Contract services	8,142	16,375	16,160	215	
Materials and supplies	3,970	11,850	210,640	(198,790)	
Total Emergency Management	\$ 63,217	\$ 149,697	\$ 289,939	\$ (140,242)	194%
Emergency Medical Service/E-911					
Contract services	\$ -	\$ -	\$ -	\$ -	
Materials and supplies	-	-	-	-	
Transfer Out	271,945	527,241	218,621	308,621	
Total Emergency Medical Service	\$ 271,945	\$ 527,241	\$ 218,621	\$ 308,621	0%
Total Public Safety	\$ 5,554,770	\$ 15,262,875	\$ 6,871,113	\$ 8,404,912	45%

General Fund Expenditures Summary
Budgeted Expenditures by Department
For the months ending December 31, 2023 and 2022

Expenditures	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Recreation and Culture					
Recreation Department					
Personal services	\$ 215,206	\$ 568,377	\$ 257,240	\$ 311,137	
Contract services	74,284	231,230	136,692	94,538	
Materials and supplies	197,856	308,850	194,097	114,753	
Special Programs	-	3,000	61	2,939	
Gymnastics Dept	0	435,811	201,761		
Total Recreation Department	\$ 487,346	\$ 1,547,268	\$ 789,851	\$ 523,367	51%
Housing & Development					
Planning & Development					
Personal services	\$ 229,086	\$ 683,675	\$ 271,213	\$ 412,462	
Contract services	18,902	33,866	24,055	9,811	
Materials and supplies	8,122	26,420	9,911	16,509	
Total Planning & Development	\$ 256,110	\$ 743,961	\$ 305,179	\$ 438,782	41%
Planning Commission					
Contract services	\$ 1,090	\$ 11,350	\$ 1,815	\$ 9,535	
Materials and supplies	-	100	-	100	
Total Building Department	\$ 1,090	\$ 11,450	\$ 1,815	\$ 9,635	16%
Extension Services					
Personal services	\$ 15,575	\$ 50,212	\$ -	\$ 50,212	
Contract services	18,667	103,901	26,061	77,840	
Materials and supplies	4,738	13,000	7,246	5,754	
Total Extension Services	\$ 38,979	\$ 167,113	\$ 33,307	\$ 133,806	20%
Independent Agencies					
Board Of Education	\$ 200,610	\$ 475,000	\$ 196,705	\$ 278,295	
Mental Health	15,000	30,000	15,000	15,000	
Soque River Watershed Association	5,000	5,000	-	5,000	
Legacy Link	12,450	14,050	14,050	-	
County Health Department	99,394	65,000	32,500	32,500	
Family & Children Services	12,765	92,550	20,118	72,432	
Boys & Girls Club	30,000	30,000	-	30,000	
Habersham HUB	-	-	-	-	
Habersham Food 2 Kids	-	6,300	6,300	-	
Library System	162,500	341,869	170,935	170,935	
Forestry Commission	7,660	7,660	7,660	-	
Total Independent Agencies	\$ 545,378	\$ 1,067,429	\$ 463,268	\$ 604,161	43%
Total Housing & Development	\$ 841,557	\$ 1,989,953	\$ 803,569	\$ 1,186,384	40%
Total General Fund	\$ 13,228,129	\$ 37,185,665	\$ 16,493,618	\$ 20,305,279	44%

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Jail Fund					
Revenues					
Fines, fee & forfeitures	\$ 55,189	\$ 100,000	\$ 61,787	\$ 38,213	
Total Revenues	55,189	100,000	61,787	38,213	62%
Expenditures					
Small Equipment under \$5,000	-	-	-	-	
Capital Expenditures	-	30,000	-	30,000	
Total Expenditures	-	30,000	-	30,000	0%
Other Sources and (Uses)					
Transfers Out	-	(70,000)	-	(70,000)	
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	(70,000)	-	(70,000)	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 55,189	\$ -	\$ 61,787	\$ (61,787)	

Inmate Welfare					
	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Fines, fee & forfeitures	\$ 28,875	\$ 45,000	\$ 34,115	\$ 10,885	
Interest	-	-	-	-	
Total Revenues	28,875	45,000	34,115	10,885	76%
Expenditures					
Supplies	14,470	45,000	4,345	40,656	
Capital Outlay	-	-	-	-	
Total Expenditures	14,470	45,000	4,345	40,656	10%
Other Sources and (Uses)					
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 14,405	\$ -	\$ 29,771	\$ (29,771)	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Law Library					
Revenues					
Fines, fee & forfeitures	\$ 16,149	\$ 24,623	\$ 14,937	\$ 9,686	
Interest	37	75	34	\$ 41	
Total Revenues	16,186	24,698	14,972	9,726	61%
Expenditures					
Personal Service	1,500	3,600	1,500	2,100	
Materials & Supplies	11,369	20,998	7,367	13,631	
Capital Expenditure	-	-	-	-	
Total Expenditures	12,869	24,598	8,867	15,731	36%
Other Sources and (Uses)					
Reserve For Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	#DIV/0!
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 3,317	\$ 100	\$ 6,104	\$ (6,004)	

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Senior Center					
Revenues					
Federal/State Grants	\$ 178,336	\$ 314,030	\$ 152,660	161,370	
Client Contributions	8,895	15,000	9,615	5,385	
Other	28,103	69,500	33,000	36,500	
Total Revenues	215,334	398,530	195,276	203,254	49%
Expenditures					
Personal Service	200,752	539,024	242,826	296,198	
Contracted Service	-	700	125	575	
Operating Service	82,537	283,606	63,700	219,906	
Capital Expenditures	35,000	-	-	-	
Total Expenditures	318,288	823,330	306,651	516,679	37%
Other Sources and (Uses)					
Transfer In (Out) to General Fund	129,812	398,000	199,000	199,000	
Fund Balance Forward	-	-	-	-	
Total Other Sources and (Uses)	129,812	398,000	199,000	199,000	50%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 26,857	\$ (26,800)	\$ 87,625	\$ (114,425)	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Hotel/Motel Tax					
Revenues					
Taxes	\$ 140,106	\$ 268,000	\$ 130,070	\$ 137,930	
Total Revenues	140,106	268,000	130,070	137,930	49%
Expenditures					
Payment to Other Agencies	56,494	108,000	52,021	55,979	
Total Expenditures	56,494	108,000	52,021	55,979	48%
Other Sources and (Uses)					
Transfer Out to General Fund	(84,742)	(160,000)	(78,031)	(81,969)	
Total Other Sources and (Uses)	(84,742)	(160,000)	(78,031)	(81,969)	49%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (1,131)	\$ -	\$ 19	\$ (19)	

	Family Dependency and Mental Health Court				
	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental Grant	\$ (1,668)	\$ -	\$ -	\$ -	
Fines, fee & forfeitures	-	-	-	-	
Other	-	-	-	-	
Total Revenues	(1,668)	-	-	-	#DIV/0!
Judicial	188	-	3,476	(3,476)	
Total Expenditures	188	-	3,476	(3,476)	#DIV/0!
Other Sources and (Uses)					
Transfer In DATE	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (1,856)	\$ -	\$ (3,476)	\$ 3,476	

	Drug Abuse Treatment /Accountability Court				
	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Fines, fee & forfeitures	\$ 84,608	\$ 175,500	\$ 76,752	\$ 98,748	
Intergovernmental Grant	303,733	650,364	114,111	536,253	
Other	1,095	-	-	-	
Total Revenues	389,435	825,864	190,863	635,001	23%
Judicial	356,808	786,567	395,865	390,702	
Total Expenditures	356,808	786,567	395,865	390,702	50%
Other Sources and (Uses)					
Fund Balance	-	-	-	-	
Transfer Out to General Fund	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	#DIV/0!
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 32,628	\$ 39,297	\$ (205,002)	\$ 244,299	

Special Revenue Funds
Statement of Revenues Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
E-911					
Charges for Services	\$ 427,226	\$ 945,000	\$ 354,968	\$ 590,032	
Intergovernmental	-	46,000	(599)	46,599	
Interest	47	100	4	96	
Other	3,276	3,000	-	3,000	
Total Revenues	430,549	994,100	354,373	639,727	36%
Expenditures					
Personal Services	619,503	1,391,434	598,455	792,979	
Contracted Services	154,740	413,800	231,527	182,273	
Supplies	14,521	24,800	17,185	7,615	
Capital Outlay	-	6,500	8,073	(1,573)	
Debt Service	23,536	19,613	19,613	(0)	
Total Expenditures	812,300	1,856,147	874,855	981,292	47%
Other Sources and (Uses)					
Debt Proceeds	-	-	-	-	
Appropriated Fund Balance	-	421,430	263,414	158,016	
Transfers In General Fund	271,945	437,241	218,621	218,621	
Total Other Sources and (Uses)	271,945	858,671	482,035	376,637	56%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses					
	\$ (109,806)	\$ (3,376)	\$ (38,447)	\$ 35,071	

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Emergency Medical Services					
Taxes	\$ 1,058,349	\$ 1,974,989	\$ 1,658,707	316,282	
EMS Billed Services	1,193,416	2,500,000	1,410,844	1,089,156	
Grants	21,850	7,000	21,850	(14,850)	
Other	-	-	-	-	
Total Revenues	2,273,615	4,481,989	3,091,401	1,390,588	69%
Expenditures					
Salaries and Benefits	1,433,232	3,640,014	1,633,166	2,006,848	
Contracted Service	283,823	472,923	241,067	231,856	
Operating Service	145,174	372,552	150,450	222,102	
Capital	-	-	-	-	
Co. Subsidy to Hab Med Ctr	-	-	-	-	
Total Expenditures	1,862,230	4,485,489	2,024,683	2,460,806	45%
Other Sources and (Uses)					
Transfer in from General Fund	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses					
	\$ 411,385	\$ (3,500)	\$ 1,066,717	\$ (1,070,217)	

Capital Improvements Fund
Statement of Revenues, Expenditures and Other Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Interest	\$ -	\$ -	\$ -	\$ -	
Total Revenues	-	-	-	-	0%
Expenditures					
Capital Outlay	366,068	1,656,860	606,980	1,049,880	
Total Expenditures	366,068	1,656,860	606,980	1,049,880	37%
Other Sources and (Uses)					
Transfers In - General Fund	87,630	-	828,430	(828,430)	
Issuance of Capital Leases	-	-	-	-	
Appropriated Fund Balance	-	1,656,860	-	-	
Total Other Sources and (Uses)	87,630	1,656,860	828,430	(828,430)	50%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ (278,438)	\$ -	\$ 221,450	\$ (221,450)	

Hospital Debt Service Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Taxes	\$ 1,248,051	\$ 1,773,066	\$ 1,483,431	\$ 289,635	
Other Revenue	-	-	-	-	
Total Revenues	1,248,051	1,773,066	1,483,431	289,635	84%
Expenditures					
Fees	3,363	6,600	6,250	\$ 350	
Non-Expendable Reserves		-		\$ -	
Debt Service Interest	615,543	1,221,466	589,966	631,500	
Debt Service Principal	-	1,045,000	37,615	1,007,385	
Total Expenditures	618,905	2,273,066	633,832	1,639,234	28%
Other Sources and (Uses)					
Proceeds From Contracts Payable		-	-	-	
SPLOST VI	625,002	1,250,000	729,169	520,831	
Transfer to Gen Fund	-	(750,000)	-	(750,000)	
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	625,002	500,000	729,169	(229,169)	146%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	\$ 1,254,148	\$ -	\$ 1,578,768	\$ (1,578,768)	

SPLOST VII Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
SPLOST VII	\$ 4,955,693	\$ 9,600,000	\$ 4,200,266	\$ 5,399,734	
Interest	161,130	300,000	313,701	(13,701)	
Intergovernmental	755,260	745,000	1,291,902	(546,902)	
Total Revenues	5,872,084	10,645,000	5,805,869	4,839,131	0%
Expenditures					
Personal Services		-		-	
Supplies		-	-	-	
Capital Outlay	4,337,918	14,597,432	3,381,123	11,216,309	
Intergovernmental	1,398,813	2,664,000	1,188,456	1,475,544	
Total Expenditures	5,736,732	17,261,432	4,569,579	12,691,853	0%
Other Sources and (Uses)					
Appropriated Fund Balance	-	6,616,432	-	6,616,432	
Transfer In (Out) Hospital Debt Service		-	(520,835)	520,835	
Total Other Sources and (Uses)	-	6,616,432	(520,835)	7,137,267	0%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses					
	\$ 135,352	\$ -	\$ 715,455	\$ (715,455)	

Landfill Fund
Statement of Revenues, Expenses and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	-	
Charges For Sales and Services	1,234,395	2,542,000	1,194,454	1,347,546	
Interest	14,034	25,000	86,458	(61,458)	
Micellaneous	-	-	-	-	
Total Revenues	1,248,428	2,567,000	1,280,912	1,286,088	50%
Expenses					
Cost Of Sales And Services	326,321	1,309,766	534,232	775,534	
Personal Services	260,629	981,755	349,439	632,316	
Depreciation	-	490,000	-	490,000	
Debt Service	-	-	-	-	
Total Expenses	586,950	2,781,521	883,671	1,897,850	32%
Non-operating Revenues (Expenses)					
Transfer In (Out) General Fund	-	-	-	-	
Fund Balance Forward	-	214,521	-	214,521	
Total Non-operating Revenues (Expenses)	-	214,521	-	214,521	0%
 Change in Net Position	 \$ 661,478	 \$ -	 \$ 397,241	 \$ (397,241)	

Transit Fund
Statement of Revenues, Expenses and Other Sources Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ 29,384	\$ 78,814	\$ 21,684	\$ 57,130	
Charges for Sales and Services	13,205	26,300	12,315	13,985	
Total Revenues	42,589	105,114	33,999	71,115	32%
Expenses					
Cost Of Sales And Services	13,726	37,514	13,988	23,526	
Personal Services	48,969	118,116	61,334	56,782	
Depreciation	-	-	-	-	
Capital Expenses	-	-	-	-	
Total Expenses	62,695	155,630	75,322	80,308	48%
Other Sources and (Uses)					
Insurance Proceeds	-	-	-	-	
Transfer In (Out) General Funds	-	50,516	-	50,516	
Total Other Sources and (Uses)	-	50,516	-	50,516	0%
Change in Net Position	\$ (20,107)	\$ -	\$ (41,323)	\$ 41,323	

Airport Fund
Statement of Revenues, Expenses and Other Sources Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ 1,370,913	\$ 179,888	1,191,026	
Fuel Sales	405,765	950,909	443,843	507,066	
Interest	10	3,638	37	3,601	
Airport Hangar Rent	38,000	75,600	37,500	38,100.00	
Penalty Fee	280	-	230	(230.00)	
Airport Rent	7,200	14,400	7,200	7,200	
Reimbursement of Utilities	-	-	-	-	
Other Revenue	401	28,000	18,819	9,181	
Total Revenues	451,655	2,443,460	687,517	1,755,943	28%
Expenses					
Personal Services	111,233	290,337	107,106	183,231	
Contracted Services	9,392	46,032	17,931	28,101	
Airport Fuel	315,526	600,000	287,807	312,193	
Supplies	11,449	34,178	12,866	21,312	
Special Events	-	2,000	-	2,000	
Depreciation	-	-	-	-	
Capital Expenses	360	1,370,913	-	1,370,913	
Debt Service	-	100,000	-	100,000	
Total Expenses	447,960	2,443,460	425,710	2,017,750	17%
Other Sources and (Uses)					
Transfer in (Out) Gen Capital Asset	-	-	-	-	
Transfer in SPLOST VI	-	-	-	-	
Transfer In (Out) Other Fund	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	#DIV/0!
Change in Net Position	\$ 3,695	\$ -	\$ 261,807	\$ (261,807)	

Development Authority Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary
For the months ending December 31, 2023 and 2022

	Actual FY23	Budget FY24	Actual FY24	Variance	Percentage Of Budget Used
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	-	
Interest	4,135	-	25,691	(25,691)	
Rent	-	-	-	-	
Micellaneous	-	-	2,457	(2,457)	
Total Revenues	29,135	-	28,148	(28,148)	#DIV/0!
Expenditures					
Contracted Services	7,105	49,800	14,038	35,762	
Materials & Supplies	3,471	7,885	2,275	5,610	
Capital Outlay	27,401	-	222,585	(222,585)	
Total Expenditures	37,977	57,685	238,898	(181,213)	414%
Other Sources and (Uses)					
Proceeds from Sale of Assets	-	-	172,350	(172,350)	
Appropriated Fund Balance	-	57,685	-	57,685	
Reserve for Fund Balance	-	-	-	-	
Total Other Sources and (Uses)	-	57,685	172,350	(114,665)	299%
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses					
	\$ (8,842)	\$ -	\$ (38,400)	\$ 38,400	