

HABERSHAM COUNTY, GEORGIA
FISCAL YEAR 2023 PROPOSED BUDGET
ALL FUNDS
July 1, 2022 through June 30, 2023

	General Fund	Capital Project Funds	Special Revenue Funds	Enterprise Funds	Totals
Revenues					
Taxes	\$ 25,454,750	\$ 10,137,322	\$ 1,303,251	\$ -	\$ 36,895,323
Licenses and permits	325,000	-	-	109,039	434,039
Intergovernmental	1,312,350	781,026	1,468,480	-	3,561,856
Fines and forfeitures	1,239,350	-	175,500	2,591,100	4,005,950
Charges for services	1,709,199	-	3,660,794	21,050	5,391,043
Interest income	797,000	3,500	-	-	800,500
Operating transfers - capital	1,467,995	1,250,000	530,865	64,761	3,313,621
Other Fin Sources/Fund Balance	730,000	8,852,190	1,070,721	418,144	11,071,055
Miscellaneous	141,400	-	-	-	141,400
TOTAL REVENUES	\$ 33,177,044	\$ 21,024,038	\$ 8,209,611	\$ 3,204,094	\$ 65,614,787
Expenditures					
General government	\$ 7,854,317	\$ 6,500	\$ 268,000	\$ -	\$ 8,128,817
Judicial	3,933,414	-	1,180,777	-	5,114,191
Public health & welfare	291,088	-	-	-	291,088
Public safety	13,409,280	-	5,523,092	-	18,932,372
Public works	2,674,576	-	-	-	2,674,576
Recreation & culture	1,517,849	-	709,742	-	2,227,591
Housing and development	1,150,779	-	528,000	-	1,678,779
Agencies	238,346	-	-	-	238,346
Personal services	-	-	-	986,273	986,273
General and administrative	-	-	-	1,351,821	1,351,821
Insurance premiums and claims	-	-	-	-	-
Landfill closure/post-closure	-	-	-	200,000	200,000
Dumping charges	-	-	-	76,000	76,000
Depreciation expense	-	-	-	490,000	490,000
Capital outlay	1,467,995	14,914,872	-	-	16,382,867
Debt service:					
Principal	389,400	4,010,000	-	100,000	4,499,400
Interest	250,000	1,592,666	-	-	1,842,666
Operating transfers	-	500,000	-	-	500,000
TOTAL EXPENDITURES	\$ 33,177,044	\$ 21,024,038	\$ 8,209,611	\$ 3,204,094	\$ 65,614,787
	-	-	-	-	-

HABERSHAM COUNTY, GEORGIA

FISCAL YEAR 2023 PROPOSED BUDGET

GENERAL FUND REVENUES	FY2022 Budget	FY2023 Proposed Budget	Difference	Percentage
Property Taxes	15,710,174	18,887,750	3,177,576	20.23%
Other Taxes	5,973,890	6,567,000	593,110	9.93%
Commissions and Interest	797,500	797,000	-500	-0.06%
License/Permits	212,000	325,000	113,000	53.30%
Charges for Services	1,235,700	1,709,199	473,499	38.32%
Fines/Forfeitures	1,166,624	1,239,350	72,726	6.23%
Intergovernmental	1,282,612	1,312,350	29,738	2.32%
Miscellaneous	126,373	141,400	15,027	11.89%
Other Financing	655,000	730,000	75,000	11.45%
Use of Fund Balance - Capital	659,844	1,467,995	808,151	122.48%
Total General Fund Revenue	* 27,819,717	33,177,044	5,357,327	19.26%

GENERAL FUND EXPENDITURES	FY2022 Budget	FY2023 Proposed Budget	New/Expand Programs	% Change
GENERAL ADMINISTRATION				
110 - County-Wide Services	\$ 1,080,485	1,641,139	275,764	77.41%
120 - Commissioners	\$ 236,368	265,479	42,784	30.42%
121 - County Manager	382,224	297,981	-	-22.04%
122 - Finance	375,898	404,082	61,936	23.97%
123 - Human Resources	307,886	403,196	77,158	56.02%
125 - Tax Commissioner	431,382	422,030	-	-2.17%
126 - Tax Assessor	707,185	687,956	-	-2.72%
127 - Board of Equalization	2,900	2,750	-	-5.17%
130 - County Clerk	80,691	78,022	-	-3.31%
145 - Elections	289,252	389,432	-	34.63%
154 - Safety	2,300	-	-	-100.00%
155 - Facilities Management	955,874	1,077,548	-	12.73%
157 - Public Information Office		83,435	-	100.00%
160 - Information Tecnology (IT)	570,065	766,466	77,159	47.99%
	5,422,510	6,519,516	534,801	30.09%

PUBLIC SAFETY - NON SHERIFF				
340 - Sheriff's Department	4,508,000	5,036,198	738,260	28.09%
341 - Jail	3,881,911	3,672,503	200,962	-0.22%
342 - HCSO Heat Unit	109,963	110,910	-	0.86%
374 - Animal Care & Control	507,384	540,063	18,602	10.11%
382 - Coroner	30,027	53,854	-	79.35%
384 - Fire Services	2,273,376	2,381,540	-	4.76%
385 - Emergency Management (EMA)	147,871	125,523	-	-15.11%
390 - E-911 Supplement	563,145	530,865	-	-5.73%
395 - Emergency Services Supplement	122,934	-	-	-100.00%
	12,144,611	12,451,456	957,824	10.41%

JUDICIAL				
230 - Probate Court	240,228	257,939	-	7.37%
231 - Magistrate Court	267,167	301,127	-	12.71%
235 - Clerk of Court	811,943	808,197	-	-0.46%
264 - Juvenile Offenders	3,000	-	-	-100.00%
265 - Superior Court	295,123	290,716	-	-1.49%
266 - District Attorney	553,193	700,394	-	26.61%
267 - Public Defender	786,542	806,115	-	2.49%
268 - Juvenile Court	279,239	296,948	-	6.34%
270 - State Court	292,355	295,070	-	0.93%
271 - Solicitor	166,547	176,908	-	6.22%
	3,695,337	3,933,414	-	6.44%

	FY2022 Budget	FY2023 Proposed Budget	New/Expand Programs	% Change
PUBLIC WORKS				
460 - Fleet Services	636,450	774,914	0	21.76%
475 - Roads & Bridges	1,795,748	1,899,662	-	5.79%
	<u>2,432,198</u>	<u>2,674,576</u>	<u>0</u>	<u>9.97%</u>
RECREATION & CULTURE				
696 - Parks & Recreation	1,019,745	1,062,711	130,138	16.98%
686 - Library	320,000	325,000	-	1.56%
	<u>1,339,745</u>	<u>1,387,711</u>	<u>130,138</u>	<u>13.29%</u>
HEALTH, WELFARE & AGENCIES				
589 - Health Department	198,788	198,788	-	0.00%
591 DFACS	92,300	92,300	-	0.00%
576 Mental Health - AVITA	30,000	30,000	-	0.00%
584 Soque River Watershed Assoc.	5,000	5,000	-	0.00%
587 Legacy Link	12,450	12,450	-	0.00%
793 Forestry Commission	7,660	7,660	-	0.00%
592 Boys & Girls Club	30,000	30,000	-	0.00%
593 HUB Habersham	-	-	20,000	#DIV/0!
594 Habersham Food 2 Kids	-	-	6,300	#DIV/0!
750 - Extension Services	119,423	126,936	-	6.29%
	<u>495,621</u>	<u>503,134</u>	<u>26,300</u>	<u>6.82%</u>
HOUSING & DEVELOPMENT				
794 - Planning & Development	573,582	579,541	121,177	22.17%
796 Planning Commission	5,000	5,300	-	6.00%
754 Transit Transfer	6,080	64,761	-	965.15%
128 - Board of Education (Alcohol Tax)	380,000	380,000	-	0.00%
	<u>964,662</u>	<u>1,029,602</u>	<u>121,177</u>	<u>19.29%</u>
110 - Capital Improvement Program	<u>832,920</u>	<u>1,467,995</u>		<u>76.25%</u>
110 - Debt Service	<u>392,113</u>	<u>389,400</u>		<u>-0.69%</u>
110 - Salary Study Contingency	<u>-</u>	<u>-</u>	<u>800,000</u>	<u>100.00%</u>
997 - Contingency	<u>100,000</u>	<u>250,000</u>	<u>-</u>	<u>150.00%</u>
Total General Fund Expenditure Budget	<u>\$ 27,819,717</u>	<u>30,606,804</u>	<u>2,570,240</u>	<u>19.26%</u>

SPECIAL REVENUE FUNDS

	FY2022 Budget	FY2023 Proposed Budget	New/Expand Programs	% Change
EMERGENCY MEDICAL SERVICES				
Total Revenues		3,698,251		
Total Expenditures				
384 - Emergency Medical Services	3,653,903	3,698,251	-	1.21%
E-911 Fund				
Total Revenues		1,679,841		
Total Expenditures				
390 - Central Communications	1,800,862	1,679,841	-	-6.72%
Senior Center				
Total Revenues		709,742		
Total Expenditures				
585 - Senior Center	684,492	709,742	-	3.69%
Development Authority				
Total Revenues		528,000		
Total Expenditures				
752 - Development Authority	120,430	528,000	-	338.43%

	FY2022 Budget	FY2023 Proposed Budget	New/Expand Programs	% Change
Hotel/Motel Tax Fund				
Total Revenues		268,000		
Total Expenditures				
110 - Hotel Motel Tax	141,667	268,000	-	89.18%
Treatment Services				
Total Revenues		1,150,277		
Total Expenditures				
218 - Drug Accountability Court	755,234	844,171	-	11.78%
225 - Mental Health Court	114,669	155,268		
252 - Family Court	122,216	150,838	-	23.42%
	992,119	1,150,277	-	15.94%
Jail/Inmate Fund				
Total Revenues		145,000		
Total Expenditures				
341 - Jail/Inmate Service	200,000	145,000	-	-27.50%
Juvenile Services				
Total Revenues		6,500		
Total Expenditures				
189 - Juvenile Services	-	6,500	-	100.00%
Law Library				
Total Revenues		24,000		
Total Expenditures				
275 - Law Library	23,575	24,000	-	1.80%
ENTERPRISE FUNDS				
LANDFILL FUND				
Total Revenues		2,325,895		
Total Expenditures				
480 - Landfill	2,342,927	2,325,895	-	-0.73%
Airport				
Total Revenues		700,399		
Total Expenditures				
555 - Airport	634,087	700,399	-	10.46%
Transit				
Total Revenues		177,800		
Total Expenditures				
545 - Transit	133,771	177,800	-	32.91%
CAPITAL PROJECTS FUNDS				
State Roads Fund				
Total Revenues		781,026		
Total Expenditures				
475 - State Roads	781,026	781,026	-	0.00%
Capital Projects Fund				
Total Revenues		1,467,995		
Total Expenditures				
480 - Capital Projects	832,920	1,467,995	-	76.25%
SPLOST VII				
Total Revenues		15,987,195		
Total Expenditures				
555 - Airport	11,683,633	15,987,195	-	36.83%

	<u>FY2022 Budget</u>	<u>FY2023 Proposed Budget</u>	<u>New/Expand Programs</u>	<u>% Change</u>
Hospital Debt Fund				
Total Revenues		2,787,822		
Total Expenditures				
492 - Hospital Debt Service	2,890,953	2,787,822	-	-3.57%
TOTAL ALL FUNDS	54,736,082	63,044,547	2,570,240	19.87%

HABERSHAM COUNTY, GEORGIA
FISCAL YEAR 2023 PROPOSED BUDGET
SPECIAL REVENUE FUNDS
July 1, 2022 through June 30, 2023

	<u>Emergency Medical Svcs</u>	<u>Enhanced 911 Communications</u>	<u>Senior Center</u>	<u>Development Authority</u>	<u>Hotel/Motel Tax</u>	<u>Treatment Services</u>	<u>Jail/Inmate Welfare</u>	<u>Juvenile Services</u>	<u>Law Library</u>	<u>Totals</u>
Revenues										
Taxes	\$ 1,303,251	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,303,251
Licenses and permits										-
Intergovernmental	50,000	40,000	389,518			988,962			24,000	1,468,480
Fines and forfeitures							145,000	6,500		175,500
Charges for services	2,345,000	835,879	60,600	-	268,000	151,315				3,660,794
Interest income										-
Operating transfers		530,865								530,865
Miscellaneous	-	273,097	259,624	528,000		10,000				1,070,721
TOTAL REVENUES	<u>\$ 3,698,251</u>	<u>\$ 1,679,841</u>	<u>\$ 709,742</u>	<u>\$ 528,000</u>	<u>\$ 268,000</u>	<u>\$ 1,150,277</u>	<u>\$ 145,000</u>	<u>\$ 6,500</u>	<u>\$ 24,000</u>	<u>\$ 8,209,611</u>
Expenditures										
General government	\$	\$	\$	\$	\$ 268,000	\$	\$	\$	\$	\$ 268,000
Judicial						1,150,277		6,500	24,000	1,180,777
Public health & welfare										-
Public safety	3,698,251	1,679,841					145,000			5,523,092
Public works										-
Recreation & culture			709,742							709,742
Housing and development				528,000						528,000
Intergovernmental										-
Capital outlay										-
Debt service										-
Principal										-
Interest										-
Operating transfers	-									-
TOTAL EXPENDITURES	<u>\$ 3,698,251</u>	<u>\$ 1,679,841</u>	<u>\$ 709,742</u>	<u>\$ 528,000</u>	<u>\$ 268,000</u>	<u>\$ 1,150,277</u>	<u>\$ 145,000</u>	<u>\$ 6,500</u>	<u>\$ 24,000</u>	<u>\$ 8,209,611</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Habersham County Commission appropriates or budgets for grants based on the "total grant" as approved by the applicable funding sources (i.e. state or federal agencies). Habersham County's match, if any, and those of other municipalities or local agencies (i.e. Habersham County School Board) "each fiscal year, to meet the County's "obligation" for the applicable fiscal year for the respective grant. This provides the "flexibility" to insure that the obligations of the County and its partner(s) can be met after evaluation of grant funding and operation.

HABERSHAM COUNTY, GEORGIA
FISCAL YEAR 2023 PROPOSED BUDGET
CAPITAL PROJECT FUNDS
July 1, 2022 through June 30, 2023

	<u>State Roads</u>	<u>Capital Projects</u>	<u>SPLOST VI</u>	<u>Hospital Debt Service</u>	<u>Totals</u>
Revenues					
Taxes	\$	\$	\$ 8,600,000	\$ 1,537,322	\$ 10,137,322
Licenses and permits					-
Intergovernmental	781,026				781,026
Fines and forfeitures					-
Charges for services					-
Interest income			3,000	500	3,500
Operating transfers - capital				1,250,000	1,250,000
Other Fin Sources/Fund Balance		1,467,995	7,384,195		8,852,190
TOTAL REVENUES	<u>\$ 781,026</u>	<u>\$ 1,467,995</u>	<u>\$ 15,987,195</u>	<u>\$ 2,787,822</u>	<u>\$ 21,024,038</u>
Expenditures					
Operating expenditures	\$	\$	\$	\$ 6,500	\$ 6,500
Capital outlay	781,026	1,467,995	12,650,995		14,900,016
Debt service					-
Principal			2,965,000	1,045,000	4,010,000
Interest			371,200	1,221,466	1,592,666
Operating transfers				500,000	500,000
Non-expendable reserves				14,856	14,856
TOTAL EXPENDITURES	<u>\$ 781,026</u>	<u>\$ 1,467,995</u>	<u>\$ 15,987,195</u>	<u>\$ 2,787,822</u>	<u>\$ 21,024,038</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Habersham County Commission appropriates or budgets for capital projects based on the "total cost" of the project, irrespective of the time frame or fiscal years which may elapse between authorization and completion/acquisition. At anytime, the Commission may "de-authorize" or transfer project funding upon evaluation of project cost, funding, and/or status. This schedule denotes only what funding is projected or expected to be provided or receive during the fiscal year and those funds "expected" or "projected" to be expended during the same period.

HABERSHAM COUNTY, GEORGIA
FISCAL YEAR 2023 APPROVED BUDGET
ENTERPRISE FUNDS
July 1, 2022 through June 30, 2023

	<u>Landfill</u>	<u>Airport</u>	<u>Transit</u>	<u>Totals</u>
Revenues				
Taxes	\$	\$	\$	\$ -
Licenses and permits				-
Intergovernmental	20,000	20,000	69,039	109,039
Fines and forfeitures				-
Charges for services	1,922,000	625,100	44,000	2,591,100
Interest income	21,000	50		21,050
Operating Transfers In			64,761	64,761
Other Fin Sources/Fund Balance	362,895	55,249	-	418,144
TOTAL REVENUES	\$ 2,325,895	\$ 700,399	\$ 177,800	\$ 3,204,094
Expenditures				
Personal services	\$ 623,995	\$ 219,789	\$ 142,489	\$ 986,273
Operating costs	935,900	380,610	35,311	1,351,821
Landfill closure/post closure	200,000			200,000
State Mandated Payments	76,000			76,000
Depreciation	490,000			490,000
Intergovernmental				-
Capital outlay				-
Debt service		100,000		100,000
Principal				-
Interest				-
Non-expendable reserves				-
TOTAL EXPENDITURES	\$ 2,325,895	\$ 700,399	\$ 177,800	\$ 3,204,094
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>