

HABERSHAM COUNTY, GEORGIA
FISCAL YEAR 2024 PROPOSED BUDGET
ALL FUNDS
July 1, 2023 through June 30, 2024

	General Fund	Capital Project Funds	Special Revenue Funds	Enterprise Funds	Totals
Revenues					
Taxes	\$ 27,835,750	\$ 11,472,066	\$ 1,926,989	\$ -	\$ 41,234,805
Licenses and permits	290,000	-	-	98,814	388,814
Intergovernmental	1,595,255	755,000	1,505,327	-	3,855,582
Fines and forfeitures	1,437,340	-	176,598	3,537,109	5,151,047
Charges for services	1,663,577	-	3,904,171	28,638	5,596,386
Interest income	835,500	391,745	-	-	1,227,245
Operating transfers - capital	1,400,000	1,250,000	527,341	50,016	3,227,357
Other Fin Sources/Fund Balance	1,488,000	9,457,547	1,000,554	295,171	12,241,272
Miscellaneous	196,700	-	-	-	196,700
TOTAL REVENUES	\$ 36,742,122	\$ 23,326,358	\$ 9,040,980	\$ 4,009,748	\$ 73,119,208
Expenditures					
General government	\$ 7,638,197	\$ 6,600	\$ 268,000	\$ -	\$ 7,912,797
Judicial	4,602,935	-	1,337,149	-	5,940,084
Public health & welfare	291,088	-	-	-	291,088
Public safety	15,044,384	-	6,486,636	-	21,531,020
Public works	3,381,762	-	-	-	3,381,762
Recreation & culture	1,951,810	-	891,510	-	2,843,320
Housing and development	1,275,650	-	57,685	-	1,333,335
Agencies	260,373	-	-	-	260,373
Personal services	-	-	-	1,390,258	1,390,258
General and administrative	-	-	-	1,753,490	1,753,490
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	1,656,860	16,389,292	-	-	18,046,152
Debt service:					
Principal	389,063	3,709,000	-	100,000	4,198,063
Interest	250,000	1,221,466	-	-	1,471,466
Operating transfers	-	2,000,000	-	-	2,000,000
TOTAL EXPENDITURES	\$ 36,742,122	\$ 23,326,358	\$ 9,040,980	\$ 4,009,748	\$ 73,119,208
	-	-	-	-	-

HABERSHAM COUNTY, GEORGIA
PROPOSED BUDGET
GENERAL FUND COMPARISON
FY 2024 VS. FY2023

	FY2024	FY2023		
	Proposed Budget	Current Budget	Difference	Percentage
Revenues				
Taxes	\$ 21,002,450	\$ 18,945,273	\$ 2,057,177	10.86%
Other Taxes	6,833,300	6,567,000	266,300	4.06%
Commissions & Interest	835,500	797,000	38,500	4.83%
Licenses and permits	290,000	325,000	(35,000)	-10.77%
Charges for services	1,663,577	1,709,199	(45,622)	-2.67%
Fines and forfeitures	1,437,340	1,239,350	197,990	15.98%
Intergovernmental	1,595,255	1,312,350	282,905	21.56%
Miscellaneous	196,700	141,400	55,300	39.11%
Other Financing Sources	1,488,000	730,000	758,000	103.84%
Use of Fund Balance - Capital	1,400,000	1,467,995	(67,995)	-4.63%
TOTAL REVENUES	\$ 36,742,122	\$ 33,234,567	\$ 3,507,555	10.55%
Expenditures				
General government	\$ 7,638,197	\$ 6,921,245	\$ 716,952	10.36%
Judicial	4,602,935	4,001,555	601,380	15.03%
Public Health & Welfare	291,088	291,088	-	0.00%
Public Safety	15,044,384	14,136,275	908,109	6.42%
Public works	3,381,762	2,775,466	606,296	21.84%
Recreation & culture	1,951,810	1,583,899	367,911	23.23%
Housing and development	1,275,650	1,179,298	96,352	8.17%
Agencies	260,373	238,346	22,027	9.24%
Capital outlay	1,656,860	1,467,995	188,865	12.87%
Debt Service	389,063	389,400	(337)	-0.09%
Contingency	250,000	250,000	-	0.00%
TOTAL EXPENDITURES	\$ 36,742,122	\$ 33,234,567	\$ 3,507,555	10.55%

HABERSHAM COUNTY, GEORGIA

FISCAL YEAR 2024 PROPOSED BUDGET

GENERAL FUND REVENUES	FY2023 Budget	FY2024 Proposed Budget	Difference	Percentage
Property Taxes	18,945,273	21,002,450	2,057,177	10.86%
Other Taxes	6,567,000	6,833,300	266,300	4.06%
Commissions and Interest	797,000	835,500	38,500	4.83%
License/Permits	325,000	290,000	-35,000	-10.77%
Charges for Services	1,709,199	1,663,577	-45,622	-2.67%
Fines/Forfeitures	1,239,350	1,437,340	197,990	15.98%
Intergovernmental	1,312,350	1,595,255	282,905	21.56%
Miscellaneous	141,400	196,700	55,300	39.11%
Other Financing	730,000	1,488,000	758,000	103.84%
Use of Fund Balance - Capital	1,467,995	1,400,000	-67,995	-4.63%
Total General Fund Revenue	* 33,234,567	36,742,122	3,507,555	10.55%

GENERAL FUND EXPENDITURES	FY2023 Budget	FY2024 Proposed Budget	Difference FY23 vs. FY24	New Position Requests	%
GENERAL ADMINISTRATION					
110 - County-Wide Services	\$ 1,504,404	\$ 1,498,400	\$ (6,004)		-0.40%
120 - Commissioners	311,422	311,821	399	-	0.13%
121 - County Manager	314,174	360,083	45,909	-	14.61%
122 - Finance	490,087	528,920	38,833	-	7.92%
123 - Human Resources	509,494	629,326	119,832	-	23.52%
125 - Tax Commissioner	448,273	475,460	27,187	-	6.06%
126 - Tax Assessor	720,255	774,748	54,493	-	7.57%
127 - Board of Equalization	2,750	2,750	0	-	0.00%
130 - County Clerk	83,147	97,587	14,440	-	17.37%
145 - Elections	405,169	509,977	104,808	64,121	41.69%
155 - Facilities Management	1,158,146	1,340,854	182,708	-	15.78%
157 - Public Information Office	104,725	62,778	(41,947)	-	-40.05%
160 - Information Tecnology (IT)	869,199	900,688	31,489	-	3.62%
	\$ 6,921,245	\$ 7,493,392	\$ 572,147	\$ 64,121	9.19%

PUBLIC SAFETY					
340 - Sheriff's Department	\$ 4,881,619	\$ 4,861,866	\$ (19,753)	-	-0.40%
341 Jail	3,999,059	4,054,949	55,890	-	1.40%
342 - HCSO Heat Unit	113,965	117,771	3,806	-	3.34%
343 SRO	997,231	1,066,157	68,926	-	6.91%
374 - Animal Care & Control	588,710	698,963	110,253	48,085	26.90%
382 - Coroner	54,839	58,329	3,490	-	6.36%
384 - Fire Services	2,565,043	3,121,884	556,841	339,442	34.94%
385 - Emergency Management (EMA)	127,184	149,697	22,513	-	17.70%
390 - E-911 Supplement	586,923	527,241	(59,682)	-	-10.17%
395 - Emergency Services Supplement	221,702	-	(221,702)	-	-100.00%
	\$ 14,136,275	\$ 14,656,857	\$ 520,582	\$ 387,527	6.42%

JUDICIAL					
230 - Probate Court	\$ 258,935	\$ 317,317	\$ 58,382	-	22.55%
231 - Magistrate Court	310,042	351,755	41,713	-	13.45%
235 - Clerk of Court	846,186	913,962	67,776	-	8.01%
265 - Superior Court	301,360	393,333	91,973	-	30.52%
266 - District Attorney	703,256	744,900	41,644	-	5.92%
267 - Public Defender	809,008	982,937	173,929	-	21.50%
268 - Juvenile Court	295,179	368,346	73,167	-	24.79%
270 - State Court	298,127	311,139	13,012	-	4.36%
271 - Solicitor	179,462	219,246	39,784	-	22.17%
	\$ 4,001,555	\$ 4,602,935	\$ 601,380	\$ -	15.03%

	FY2023 Budget	FY2024 Proposed Budget	Difference FY23 vs. FY24	New/Expand Requests	% Change
PUBLIC WORKS					
460 - Fleet Services	\$ 801,489	\$ 901,176	\$ 99,687	\$ 65,022	20.55%
475 - Roads & Bridges	1,973,977	2,353,124	379,147	62,440	22.37%
	<u>\$ 2,775,466</u>	<u>\$ 3,254,300</u>	<u>\$ 478,834</u>	<u>\$ 127,462</u>	<u>21.84%</u>
RECREATION & CULTURE					
696 - Parks & Recreation	\$ 1,258,899	\$ 1,111,457	\$ (147,442)	\$ 62,673	-6.73%
697 - Gymnastics	-	435,811	435,811	-	100.00%
686 - Library	325,000	341,869	16,869	-	5.19%
	<u>\$ 1,583,899</u>	<u>\$ 1,889,137</u>	<u>\$ 305,238</u>	<u>\$ 62,673</u>	<u>23.23%</u>
HEALTH, WELFARE & AGENCIES					
589 - Health Department	\$ 198,788	\$ 198,788	\$ 0	\$ -	0.00%
591 - DFACS	92,300	92,550	250	-	0.27%
576 - Mental Health - AVITA	30,000	30,000	0	-	0.00%
584 - Soque River Watershed Assoc.	5,000	5,000	0	-	0.00%
587 - Legacy Link	12,450	14,050	1,600	-	12.85%
793 - Forestry Commission	7,660	7,660	0	-	0.00%
592 - Boys & Girls Club	30,000	30,000	0	-	0.00%
593 - HUB Habersham	20,000	-	(20,000)	-	-100.00%
594 - Habersham Food 2 Kids	6,300	6,300	0	-	0.00%
750 - Extension Services	126,936	148,479	21,543	18,634	31.65%
	<u>\$ 529,434</u>	<u>\$ 532,827</u>	<u>\$ 3,393</u>	<u>\$ 18,634</u>	<u>4.16%</u>
HOUSING & DEVELOPMENT					
794 - Planning & Development	\$ 727,389	\$ 743,961	\$ 16,572	\$ -	2.28%
796 - Planning Commission	5,300	11,450	6,150	-	116.04%
754 - Transit Transfer	66,609	45,239	(21,370)	-	-32.08%
128 - Board of Education (Alcohol Tax)	380,000	475,000	95,000	-	25.00%
	<u>\$ 1,179,298</u>	<u>\$ 1,275,650</u>	<u>\$ 96,352</u>	<u>\$ 0</u>	<u>8.17%</u>
110 - Capital Improvement Program	<u>\$ 1,467,995</u>	<u>\$ 1,656,860</u>	<u>\$ 188,865</u>	<u>\$ -</u>	<u>12.87%</u>
110 - Debt Service	<u>\$ 389,400</u>	<u>\$ 389,063</u>	<u>\$ (337)</u>	<u>\$ -</u>	<u>-0.09%</u>
110 - Grant Match Set-a-side	<u>\$ -</u>	<u>\$ 80,684</u>	<u>\$ 80,684</u>	<u>\$ -</u>	<u>100.00%</u>
997 - Contingency	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Total General Fund Expenditure Budget	<u>\$ 33,234,567</u>	<u>\$ 36,081,705</u>	<u>\$ 2,847,138</u>	<u>\$ 660,417</u>	<u>10.55%</u>
SPECIAL REVENUE FUNDS					
	FY2023 Budget	FY2024 Proposed Budget	Difference FY23 vs. FY24	New/Expand Requests	% Change
EMERGENCY MEDICAL SERVICES					
Revenue	\$ 3,928,450	\$ 4,485,489	\$ 557,039	\$ -	14.18%
Total Expenditures					
384 - Emergency Medical Services	\$ 3,928,450	\$ 4,485,489	\$ 557,039	\$ -	14.18%
E-911 Fund					
Revenue	\$ 1,741,899	\$ 1,856,147	\$ 114,248	\$ -	6.56%
Total Expenditures					
390 - Central Communications	\$ 1,741,899	\$ 1,856,147	\$ 114,248	\$ -	6.56%
Senior Center					
Revenue	\$ 735,494	\$ 823,330	\$ 87,836	\$ -	11.94%
Total Expenditures					
585 - Senior Center	\$ 735,494	\$ 823,330	\$ 87,836	\$ -	11.94%
Development Authority					
Revenue	\$ 528,000	\$ 57,685	\$ (470,315)	\$ -	-89.07%
Total Expenditures					
752 - Development Authority	\$ 528,000	\$ 57,685	\$ (470,315)	\$ -	-89.07%

	FY2023 Budget	FY2024 Proposed Budget	Difference FY23 vs. FY24	New/Expand Requests	% Change
Hotel/Motel Tax Fund					
Revenue	\$ 268,000	\$ 268,000	\$ -	\$ -	0.00%
Total Expenditures					
110 - Hotel Motel Tax	\$ 268,000	\$ 268,000	\$ -	\$ -	0.00%
Treatment Services					
Revenue	\$ 1,167,261	\$ 1,106,172	\$ (61,089)	\$ -	-5.23%
Total Expenditures					
218 - Drug Accountability Court	\$ 855,160	\$ 786,597	\$ (68,563)	\$ -	-8.02%
225 - Mental Health Court	158,814	161,876	3,062	-	1.93%
252 - Family Court	153,287	157,699	4,412	-	2.88%
	\$ 1,167,261	\$ 1,106,172	\$ (61,089)	\$ -	-5.23%
Jail/Inmate Fund					
Revenue	\$ 145,000	\$ 145,000	\$ -	\$ -	0.00%
Total Expenditures					
341 - Jail/Inmate Service	\$ 145,000	\$ 145,000	\$ -	\$ -	0.00%
Juvenile Services/Juv Defense					
Revenue	\$ 6,500	\$ 6,900	\$ 400	\$ -	6.15%
Total Expenditures					
189 - Juvenile Services	\$ 6,500	\$ 6,900	\$ 400	\$ -	6.15%
Law Library					
Revenue	\$ 24,000	\$ 24,698	\$ 698	\$ -	2.91%
Total Expenditures					
275 - Law Library	\$ 24,000	\$ 24,698	\$ 698	\$ -	2.91%
ARPA Fund					
Revenue	\$ 70,076	\$ 199,409	\$ 129,333	\$ -	184.56%
Total Expenditures					
265 - ARPA Fund	\$ 70,076	\$ 199,409	\$ 129,333	\$ -	184.56%
Fitness Center					
Revenue	\$ -	\$ 68,180	\$ 68,180	\$ -	#DIV/0!
Total Expenditures					
698 - Fitness Center	\$ -	\$ 68,180	\$ 68,180	\$ -	100.00%
ENTERPRISE FUNDS					
	FY2023 Proposed Budget	FY2024 Proposed Budget	Difference FY23 vs. FY24	New/Expand Requests	% Change
LANDFILL FUND					
Revenue	\$ 2,369,446	\$ 2,549,082	\$ 179,636	\$ -	7.58%
Total Expenditures					
480 - Landfill	\$ 2,369,446	\$ 2,549,082	\$ 179,636	\$ 232,439	17.39%
Airport					
Revenue	\$ 1,500,199	\$ 1,072,547	\$ (427,652)	\$ -	-28.51%
Total Expenditures					
555 - Airport	\$ 1,500,199	\$ 1,072,547	\$ (427,652)	\$ -	-28.51%
Transit					
Revenue	\$ 179,648	\$ 155,630	\$ (24,018)	\$ -	-13.37%
Total Expenditures					
545 - Transit	\$ 179,648	\$ 155,630	\$ (24,018)	\$ -	-13.37%

CAPITAL PROJECTS FUNDS

	FY2023	FY2024	Difference	New/Expand	%
	Proposed Budget	Proposed Budget	FY23 vs. FY24	Requests	Change
State Roads Fund					
Revenue	\$ 781,026	\$ 745,000	\$ (36,026)	\$ -	-4.61%
Total Expenditures					
475 - State Roads	\$ 781,026	\$ 745,000	\$ (36,026)	\$ -	-4.61%
Capital Projects Fund					
Revenue	\$ 1,467,995	\$ 1,656,860	\$ 188,865	\$ -	12.87%
Total Expenditures					
480 - Capital Projects	\$ 1,467,995	\$ 1,656,860	\$ 188,865	\$ -	12.87%
SPLOST VII					
Revenue	\$ 16,513,647	\$ 17,891,432	\$ 1,377,785	\$ -	8.34%
Total Expenditures					
555 - Airport	\$ 16,513,647	\$ 17,891,432	\$ 1,377,785	\$ -	8.34%
Hospital Debt Fund					
Revenue	\$ 2,787,822	\$ 3,023,066	\$ 235,244	\$ -	8.44%
Total Expenditures					
492 - Hospital Debt Service	\$ 2,787,822	\$ 3,023,066	\$ 235,244	\$ -	8.44%
TOTAL ALL FUNDS	67,449,030	72,216,332	4,767,302	892,856	8.39%

HABERSHAM COUNTY, GEORGIA
FISCAL YEAR 2024 PROPOSED BUDGET
SPECIAL REVENUE FUNDS
July 1, 2023 through June 30, 2024

	<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>Fitness Center</u>	<u>ARPA Fund</u>	<u>Totals</u>
Revenues												
Taxes	\$ 1,926,989	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,926,989
Licenses and permits												-
Intergovernmental	58,500	46,000	456,000			944,827						1,505,327
Fines and forfeitures							145,000	6,900	24,698			176,598
Charges for services	2,500,000	861,376	55,300	-	268,000	151,315				68,180		3,904,171
Interest income												-
Operating transfers		527,341										527,341
Miscellaneous	-	421,430	312,030	57,685		10,000					199,409	1,000,554
TOTAL REVENUES	<u>\$ 4,485,489</u>	<u>\$ 1,856,147</u>	<u>\$ 823,330</u>	<u>\$ 57,685</u>	<u>\$ 268,000</u>	<u>\$ 1,106,142</u>	<u>\$ 145,000</u>	<u>\$ 6,900</u>	<u>\$ 24,698</u>	<u>\$ 68,180</u>	<u>199,409</u>	<u>\$ 9,040,980</u>
Expenditures												
General government	\$	\$	\$	\$	268,000	\$	\$	\$	\$	\$	\$	\$ 268,000
Judicial						1,106,142		6,900	24,698		199,409	1,337,149
Public health & welfare												-
Public safety	4,485,489	1,856,147					145,000					6,486,636
Public works												-
Recreation & culture			823,330							68,180		891,510
Housing and development				57,685								57,685
Intergovernmental												-
Capital outlay												-
Debt service												-
Principal												-
Interest												-
Operating transfers	-											-
TOTAL EXPENDITURES	<u>\$ 4,485,489</u>	<u>\$ 1,856,147</u>	<u>\$ 823,330</u>	<u>\$ 57,685</u>	<u>\$ 268,000</u>	<u>\$ 1,106,142</u>	<u>\$ 145,000</u>	<u>\$ 6,900</u>	<u>\$ 24,698</u>	<u>\$ 68,180</u>	<u>199,409</u>	<u>\$ 9,040,980</u>
	<u>-</u>	<u>-</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 2024 PROPOSED BUDGET
CAPITAL PROJECT FUNDS
July 1, 2023 through June 30, 2024

	<u>State Roads</u>	<u>Capital Projects</u>	<u>SPLOST VII</u>	<u>Hospital Debt Service</u>	<u>Totals</u>
Revenues					
Taxes	\$	\$	\$ 9,700,000	\$ 1,772,066	\$ 11,472,066
Licenses and permits					-
Intergovernmental	755,000				755,000
Fines and forfeitures					-
Charges for services					-
Interest income			390,745	1,000	391,745
Operating transfers - capital				1,250,000	1,250,000
Other Fin Sources/Fund Balance		1,656,860	7,800,687		9,457,547
TOTAL REVENUES	<u>\$ 755,000</u>	<u>\$ 1,656,860</u>	<u>\$ 17,891,432</u>	<u>\$ 3,023,066</u>	<u>\$ 23,326,358</u>
Expenditures					
Operating expenditures	\$	\$	\$	\$ 6,600	\$ 6,600
Capital outlay	755,000	1,656,860	13,977,432		16,389,292
Debt service					-
Principal			2,664,000	1,045,000	3,709,000
Interest				1,221,466	1,221,466
Operating transfers			1,250,000	750,000	2,000,000
Non-expendable reserves				-	-
TOTAL EXPENDITURES	<u>\$ 755,000</u>	<u>\$ 1,656,860</u>	<u>\$ 17,891,432</u>	<u>\$ 3,023,066</u>	<u>\$ 23,326,358</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 2024 PROPOSED BUDGET
ENTERPRISE FUNDS
July 1, 2023 through June 30, 2024

	<u>Landfill</u>	<u>Airport</u>	<u>Transit</u>	<u>Totals</u>
Revenues				
Taxes	\$	\$	\$	\$ -
Licenses and permits				-
Intergovernmental	20,000		78,814	98,814
Fines and forfeitures				-
Charges for services	2,522,000	988,309	26,800	3,537,109
Interest income	25,000	3,638		28,638
Operating Transfers In			50,016	50,016
Other Fin Sources/Fund Balance	214,571	80,600	-	295,171
TOTAL REVENUES	\$ 2,781,571	\$ 1,072,547	\$ 155,630	\$ 4,009,748
Expenditures				
Personal services	\$ 981,805	\$ 290,337	\$ 118,116	\$ 1,390,258
Operating costs	1,033,766	682,210	37,514	1,753,490
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	\$ 2,781,571	\$ 1,072,547	\$ 155,630	\$ 4,009,748
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>