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

	General Fund	Capital Project Funds	Special Revenue Funds	Enterprise Funds	Totals
Revenues					
Taxes	$ 25,512,273	$ 10,137,322	$ 1,311,748	$ -	$ 36,961,343
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	549,890	64,761	3,332,646
Other Fin Sources/Fund Balance	730,000	9,378,642	1,136,231	418,144	11,663,017
Miscellaneous	141,400				141,400
TOTAL REVENUES	$ 33,234,567	$ 21,550,490	$ 8,302,643	$ 3,204,094	$ 66,291,794
Expenditures					
General government	$ 7,378,156	$ 6,500	$ 268,000	$ -	$ 7,652,656
Judicial	3,942,839	-	1,246,287	-	5,189,126
Public health & welfare	291,088	-	-	-	291,088
Public safety	13,489,511	-	5,550,614	-	19,040,125
Public works	2,713,138	-	-	-	2,713,138
Recreation & culture	1,526,090	-	709,742	-	2,235,832
Housing and development	1,162,164	-	528,000	-	1,690,164
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	15,441,324	-	-	16,909,319
Debt service:					-
Principal	389,400	4,010,000	-	100,000	4,499,400
Interest	635,840	1,592,666	-	-	2,228,506
Operating transfers	-	500,000	-	-	500,000
TOTAL EXPENDITURES	$ 33,234,567	$ 21,550,490	$ 8,302,643	$ 3,204,094	$ 66,291,794
	-	-	-	-	-

HABERSHAM COUNTY, GEORGIA
APPROVED BUDGET
GENERAL FUND COMPARISON
FY 2022 VS. FY2023

	FY2023	FY2022	Difference	Percentage
Revenues				
Taxes	$ 18,945,273	$ 15,710,174	$ 3,235,099	20.59%
Other Taxes	6,567,000	5,973,890	593,110	9.93%
Commissions & Interest	797,000	797,500	(500)	-0.06%
Licenses and permits	325,000	212,000	113,000	53.30%
Charges for services	1,709,199	1,235,700	473,499	38.32%
Fines and forfeitures	1,239,350	1,166,624	72,726	6.23%
Intergovernmental	1,312,350	1,282,612	29,738	2.32%
Miscellaneous	141,400	126,373	15,027	11.89%
Other Financing Sources	730,000	655,000	75,000	11.45%
Use of Fund Balance - Capital	1,467,995	659,844	808,151	122.48%
TOTAL REVENUES	$ 33,234,567	$ 27,819,717	$ 5,414,850	19.46%
Expenditures				
General government	$ 7,378,156	$ 5,422,510	$ 1,955,646	36.07%
Judicial	3,942,839	3,695,337	247,502	6.70%
Public Health & Welfare	291,088	291,088	-	0.00%
Public Safety	13,489,511	12,144,611	1,344,900	11.07%
Public works	2,713,138	2,432,198	280,940	11.55%
Recreation & culture	1,526,090	1,339,745	186,345	13.91%
Housing and development	1,162,164	964,662	197,502	20.47%
Agencies	238,346	204,533	33,813	16.53%
Capital outlay	1,467,995	832,920	635,075	76.25%
Debt Service	389,400	392,113	(2,713)	-0.69%
Contingency	635,840	100,000	535,840	535.84%
TOTAL EXPENDITURES	$ 33,234,567	$ 27,819,717	$ 5,414,850	19.46%

HABERSHAM COUNTY, GEORGIA
FISCAL YEAR 2023 APPROVED BUDGET

GENERAL FUND REVENUES		FY2022 Budget	FY2023 Proposed Budget	Difference	Percentage
Property Taxes		15,710,174	18,945,273	3,235,099	20.59%
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**	**33,234,567**	**5,414,850**	19.46%

GENERAL FUND EXPENDITURES		FY2022 Budget	FY2023 Proposed Budget	New/Expand Programs	% Change
GENERAL ADMINISTRATION					
110 - County-Wide Services	$	1,080,485	1,316,214		21.82%
120 - Commissioners	$	236,368	265,889	42,784	30.59%
121 - County Manager		382,224	304,553	-	-20.32%
122 - Finance		375,898	413,611	61,936	26.51%
123 - Human Resources		307,886	411,704	77,158	58.78%
125 - Tax Commissioner		431,382	432,260	-	0.20%
126 - Tax Assessor		707,185	701,118	-	-0.86%
127 - Board of Equalization		2,900	2,750	-	-5.17%
130 - County Clerk		80,691	79,988	-	-0.87%
145 - Elections		289,252	393,563	-	36.06%
154 - Safety		2,300	-	-	-100.00%
155 - Facilities Management		955,874	1,120,837	-	17.26%
157 - Public Information Office			102,454	-	100.00%
160 - Information Tecnology (IT)		570,065	774,178	77,159	49.34%
		5,422,510	6,319,119	259,037	21.31%
PUBLIC SAFETY					
340 - Sheriff's Department		4,508,000	5,001,976	738,260	27.33%
341 Jail		3,881,911	3,726,152	200,962	1.16%
342 - HCSO Heat Unit		109,963	112,576	-	2.38%
374 - Animal Care & Control		507,384	546,468	18,602	11.37%
382 - Coroner		30,027	53,936	-	79.63%
384 - Fire Services		2,273,376	2,422,549	-	6.56%
385 - Emergency Management (EMA)		147,871	125,140	-	-15.37%
390 - E-911 Supplement		563,145	543,890	-	-3.42%
395 - Emergency Services Supplement		122,934	-	-	-100.00%
		12,144,611	12,532,687	957,824	11.08%
JUDICIAL					
230 - Probate Court		240,228	250,187	-	4.15%
231 - Magistrate Court		267,167	303,354	-	13.54%
235 - Clerk of Court		811,943	823,087	-	1.37%
264 - Juvenile Offenders		3,000	-	-	-100.00%
265 - Superior Court		295,123	290,187	-	-1.67%
266 - District Attorney		553,193	701,906	-	26.88%
267 - Public Defender		786,542	807,399	-	2.65%
268 - Juvenile Court		279,239	293,504	-	5.11%
270 - State Court		292,355	294,874	-	0.86%
271 - Solicitor		166,547	178,341	-	7.08%
		3,695,337	3,942,839	-	6.70%

		FY2022 Budget	FY2023 Proposed Budget	New/Expand Programs	% Change
PUBLIC WORKS					
460	- Fleet Services	636,450	782,930	0	23.02%
475	- Roads & Bridges	1,795,748	1,930,208	-	7.49%
		2,432,198	2,713,138	0	11.55%
RECREATION & CULTURE					
696	- Parks & Recreation	1,019,745	1,069,952	130,138	17.69%
686	- Library	320,000	325,000	-	1.56%
		1,339,745	1,394,952	130,138	13.83%
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%
		495,621	503,134	26,300	6.82%
HOUSING & DEVELOPMENT					
794	- Planning & Development	573,582	590,926	121,177	24.15%
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%
		964,662	1,040,987	121,177	20.47%
110	- **Capital Improvement Program**	832,920	1,467,995		76.25%
110	- **Debt Service**	392,113	389,400	-	-0.69%
110	- **Salary Study Contingency**	-	-	800,000	100.00%
997	- **Contingency**	100,000	250,000	385,840	535.84%
Total General Fund Expenditure Budget		$ **27,819,717**	**30,554,251**	**2,680,316**	**19.46%**

SPECIAL REVENUE FUNDS

		FY2022 Budget	FY2023 Proposed Budget	New/Expand Programs	% Change
EMERGENCY MEDICAL SERVICES					
		Total Revenues	**3,706,748**		
	Total Expenditures				
384	- Emergency Medical Services	3,653,903	3,706,748	-	1.45%
E-911 Fund					
		Total Revenues	**1,698,866**		
	Total Expenditures				
390	- Central Communications	1,800,862	1,698,866	-	-5.66%
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%
ARPA Fund				
Total Revenues		**65,510**		
Total Expenditures				
265 - ARPA Fund	-	65,510	-	100.00%
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	**16,513,647**		
	Total Expenditures				
555	- Airport	11,683,633	16,513,647	-	41.34%
		FY2022 Budget	**FY2023 Proposed Budget**	**New/Expand Programs**	**% Change**
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**	**63,611,478**	**2,680,316**	**21.11%**

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

	Emergency Medical Svs	Enhanced 911 Communications	Senior Center	Development Authority	Hotel/Motel Tax	Treatment Services	Jail/Inmate Welfare	Juvenile Services	Law Library	ARPA Fund	Totals
Revenues											
Taxes	$ 1,311,748	$	$	$	$	$	$	$	$	$	$ 1,311,748
Licenses and permits											-
Intergovernmental	50,000	40,000	389,518			988,962					1,468,480
Fines and forfeitures							145,000	6,500	24,000		175,500
Charges for services	2,345,000	835,879	60,600	-	268,000	151,315					3,660,794
Interest income											-
Operating transfers		549,890									549,890
Miscellaneous	-	273,097	259,624	528,000		10,000				65,510	1,136,231
TOTAL REVENUES	$ 3,706,748	$ 1,698,866	$ 709,742	$ 528,000	$ 268,000	$ 1,150,277	$ 145,000	$ 6,500	$ 24,000	$ 65,510	$ 8,302,643
Expenditures											
General government	$	$	$	$	$ 268,000	$	$	$	$	$	$ 268,000
Judicial						1,150,277		6,500	24,000	65,510	1,246,287
Public health & welfare											-
Public safety	3,706,748	1,698,866					145,000				5,550,614
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	$ 3,706,748	$ 1,698,866	$ 709,742	$ 528,000	$ 268,000	$ 1,150,277	$ 145,000	$ 6,500	$ 24,000	$ 65,510	$ 8,302,643
	-	-	-	-	-	-	-	-	-	-	-

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 APPROVED BUDGET
CAPITAL PROJECT FUNDS
July 1, 2022 through June 30, 2023

	State Roads	Capital Projects	SPLOST VI	Hospital Debt Service	Totals
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	7,910,647		9,378,642
TOTAL REVENUES	$ 781,026	$ 1,467,995	$ 16,513,647	$ 2,787,822	$ 21,550,490
Expenditures					
Operating expenditures	$ -	$ -	$ -	$ 6,500	$ 6,500
Capital outlay	781,026	1,467,995	13,177,447		15,426,468
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	$ 781,026	$ 1,467,995	$ 16,513,647	$ 2,787,822	$ 21,550,490
	-	-	-	-	-

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

	Landfill	Airport	Transit	Totals
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
	-	-	-	-