



# **FY 2024 Proposed Budget Public Hearing**

**June 19, 2023**

# Agenda

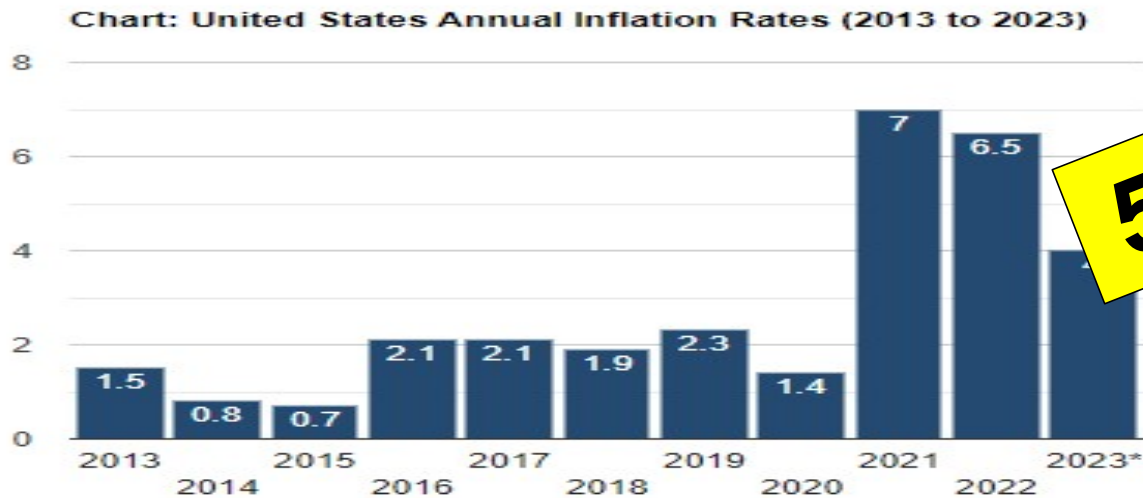
- **Review Budget for FY2024**
- **Hold Public Hearing for Proposed Budget**

## FY2024 General Fund Budget

- Property & Casualty Insurance is up 22%
- Health Insurance has increased 6%
- Dental Insurance has increased 3%
- Cost of Goods & Services due to Inflation

# Current U.S. Inflation

- **U.S. Inflation rate is currently at 4.0% (May 2022 vs. May 2023)**



**17.5%**  
Last 3 Years

**5.4%**

## Examples of Inflation 2022 vs. 2023

	<u>2022</u>	vs.	<u>2023</u>	
• Tractor Fluid (gallon)	\$7.18		\$12.69	77% ↑
• Hydraulic Fluid (gal)	\$6.80		\$10.91	60% ↑
• Yard of Concrete	\$160		\$180	12% ↑
• Patrol Vehicle	\$35,000		\$47,000	34% ↑
• Bush Hog	\$9,262		\$11,158	20% ↑
• Replacement AC Unit	\$10,300		\$12,500	11% ↑
• Resurface 1 Mile Road	\$161,000		\$210,000	31% ↑

## FY2024 General Fund - Budget At a Glance

- **Total Budget Requests:** **\$42,674,969**
- **Total Budget Cuts:** **\$5,489,304**
- **44 New Positions Requested:** **\$2,087,275**
- **Capital Projects Requested:** **\$4,448,376**
- **Additional Agency Requests:** **\$63,700**

# FY2024 General Fund Budget

- The FY2024 Budget is a balanced budget supports the long-term goals of Habersham County and continues to reflect conservative financial management while recognizing our citizens' demands for effective and efficient services.
- Our 5-Year Capital Improvement Plan (C.I.P.) addresses the County's aging capital assets and articulates a strategic plan moving forward to phase-in capital replacements incrementally. We have many items that have been put off or pushed out into future years that have become an absolute necessity to fund at this time.
- The FY2024 Capital Projects proposed to be funded from the General Fund this year totals \$1,656,860. \$1,400,000 of this amount will be funded using Fund Balance. This includes:

\$158K Courtroom Security Upgrades	\$349K Technology Equip. Replacement
\$172K Park & Rec Improvements	\$174K Public Safety Request - Sheriff
\$393K Facilities Improvements/Repairs	Various other capital items (vehicles, equipment, repairs)

# FY2024 General Fund Budget

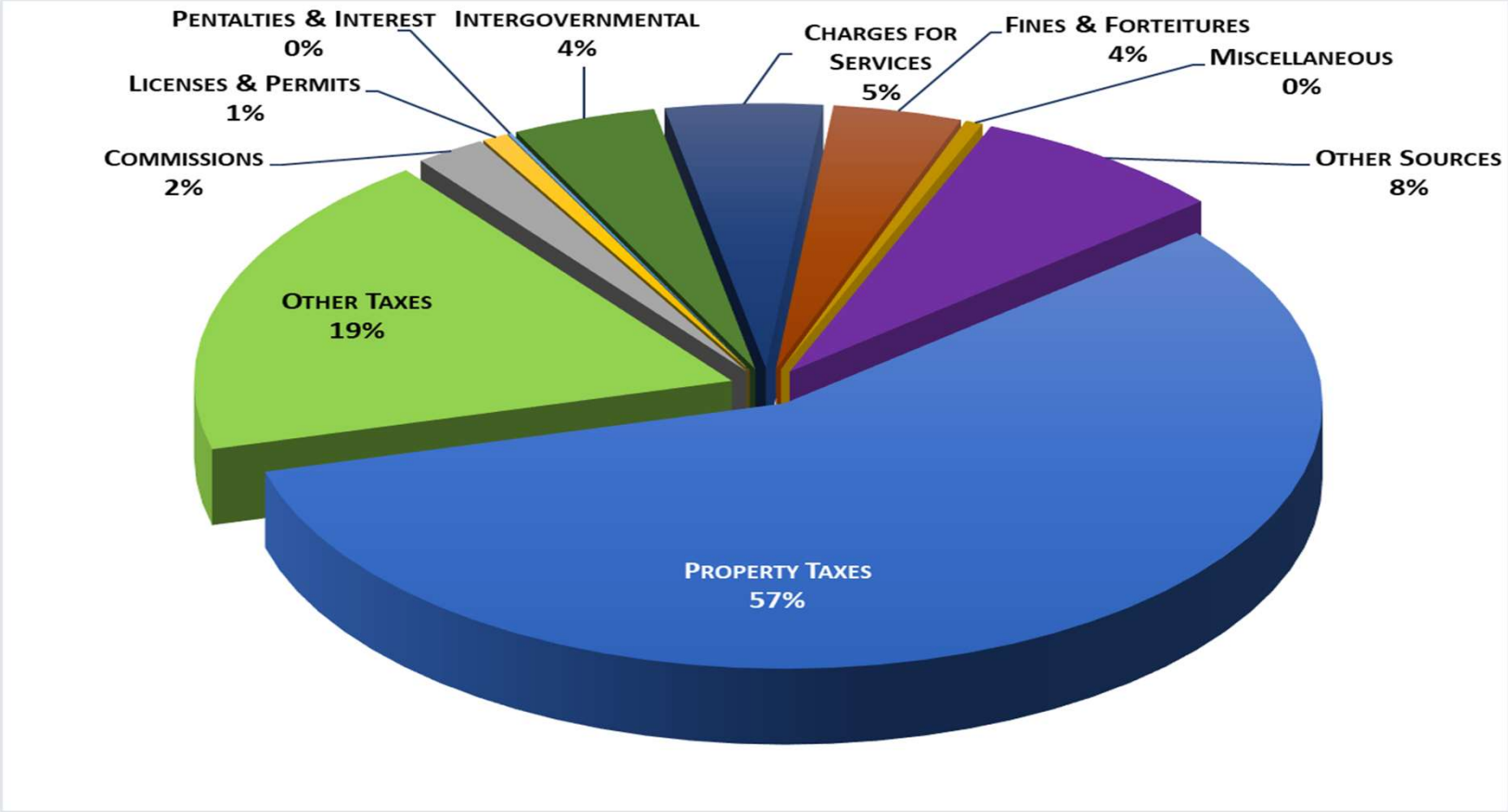
- Twelve (12) additional Full-time are included in the FY2024 General Fund Budget in the amount of \$660,417.
  - 6 - Fire Department: 6 Firefighters/EMS
  - 1 - Animal Control (Lead Animal Care Technician)
  - 1 - Elections (Senior Elections Assistant)
  - 1 - Fleet (Mechanic I)
  - 1 - Parks & Recreation (Athletics Coordinator)
  - 1 - Roads & Bridges (Asset Manager)
  - 1 – Extension Office (PT to FT Program Assistant)
- FY2024 SPLOST Funded Projects total \$16.69 million and include the E-911 Radio System upgrade/replacement, the Emergency Operations Center (Fire/EMS Station & Headquarters plus 911), the Animal Control Building, Road Improvements and resurfacing. We are now in the 3<sup>rd</sup> year of collections for SPLOST VII, Collections began April 1, 2021 and are running 9% over projections.



## FY2024 General Fund Proposed Revenue Budget Summary by Function

<b>Revenue by Type</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>% Change</b>
Property Taxes	\$ 18,945,273	\$ 21,180,660	11.80%
Other Taxes	6,567,000	6,983,300	6.34%
Commissions	797,000	835,500	4.83%
Licenses & Permits	325,000	290,000	-10.77%
Intergovernmental	1,312,350	1,608,459	22.56%
Charges for Services	1,709,199	1,758,706	2.90%
Fines & Forfeitures	1,239,350	1,444,340	16.54%
Miscellaneous	141,400	196,700	39.11%
Other Financing Sources	730,000	1,488,000	103.84%
Use of Fund Balance- Capital	1,467,995	1,400,000	-4.63%
<b>Total</b>	<b>\$ 33,234,567</b>	<b>\$ 37,185,665</b>	<b>11.89%</b>

# FY2024 Budget – General Fund Proposed Revenues



# FY2024 General Fund

## Proposed Expenditure Budget Summary by Function

<b>Function</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>% Change</b>
General Government	\$ 6,921,245	\$ 7,557,513	9.19%
Judicial	4,001,555	4,602,935	15.03%
Public Safety	14,136,275	15,044,384	6.42%
Public Works	2,775,466	3,381,762	21.84%
Health, Welfare & Agencies	529,434	551,461	4.16%
Culture & Recreation	1,583,899	1,951,810	23.23%
Housing & Development	1,179,298	1,275,650	8.17%
Contingency (Gen. Grant Match)	250,000	774,227	209.69%
Capital Outlay	1,467,995	1,656,860	12.87%
Debt Service	389,400	389,063	-0.09%
<b>Total</b>	<b>\$ 33,234,567</b>	<b>\$ 37,185,665</b>	<b>11.89%</b>

# FY 2024 General Fund Expenditures

<b>General Government</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>% Change</b>
County-wide	\$ 1,504,404	\$ 1,498,400	-0.40%
Commissioners	311,422	311,821	0.13%
County Manager	314,174	360,083	14.61%
Finance	490,087	528,920	7.92%
Human Resources	509,494	629,326	23.52%
Tax Commissioner	448,273	475,460	6.06%
Tax Assessor	720,255	774,748	7.57%
Board of Equalization	2,750	2,750	0.00%
County Clerk	83,147	97,587	17.37%
Elections & Registration	405,169	574,098	41.69%
Safety	-	-	-100.00%
Facilities Maintenance	1,158,146	1,340,854	15.78%
Public Information Office	104,725	62,778	100.00%
Information Technology	869,199	900,688	3.62%
<b>Total</b>	<b>\$ 6,921,245</b>	<b>\$ 7,557,513</b>	<b>9.19%</b>

## FY 2024 General Fund Expenditures

<b>Judicial</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>% Change</b>
Probate Court	\$ 258,935	\$ 317,317	22.55%
Magistrate Court	310,042	351,755	13.45%
Clerk of Court	846,186	913,962	8.01%
Superior Court	301,360	393,333	30.52%
District Attorney	703,256	744,900	5.92%
Public Defender	809,008	982,937	21.50%
Juvenile Court	295,179	368,346	24.79%
State Court	298,127	311,139	4.36%
Solicitor	179,462	219,246	22.17%
<b>Total</b>	<b>\$ 4,001,555</b>	<b>\$ 4,602,935</b>	<b>15.03%</b>

## FY 2024 General Fund Expenditures

<b>Public Safety</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>% Change</b>
Sheriff	\$ 4,881,619	\$ 4,861,866	-0.40%
Jail	3,999,059	4,054,949	1.40%
Heat	113,965	117,771	3.34%
School Resource Officers	997,231	1,066,157	6.91%
Animal Control	588,710	747,048	26.90%
Coroner	54,839	58,329	6.36%
Fire	2,565,043	3,461,326	34.94%
EMA	127,184	149,697	17.70%
E-911 Transfer Out	586,923	527,241	-10.17%
EMS Transfer Out	221,702	-	-100.0%
<b>Public Safety</b>	<b>\$ 14,136,275</b>	<b>\$ 15,044,384</b>	<b>6.42%</b>

## FY 2024 General Fund Expenditures

	FY 2023 Budget	FY 2024 Proposed Budget	% Change
<b>Public Works</b>			
Fleet Maintenance	\$ 801,489	\$ 966,198	20.55%
Roads & Bridges	1,973,977	2,415,564	22.37%
<b>Total</b>	<b>\$ 2,775,466</b>	<b>\$ 3,381,762</b>	<b>21.84%</b>

	FY 2023 Budget	FY 2024 Proposed Budget	% Change
<b>Culture &amp; Recreation</b>			
Parks & Recreation	\$ 1,258,899	\$ 1,174,130	-6.73%
Gymnastics	\$ -	\$ 435,811	100.00%
Library System	325,000	341,869	5.19%
<b>Total</b>	<b>\$ 1,583,899</b>	<b>\$ 1,951,810</b>	<b>23.23%</b>

## FY 2024 General Fund Expenditures

<u>Health, Welfare &amp; Agencies</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Proposed Budget</u>	<u>% Change</u>
Health Department	\$ 198,788	\$ 198,788	0.00%
DFACS	92,300	92,550	0.27%
Mental Health - AVITA	30,000	30,000	0.00%
Soque River Watershed Assoc.	5,000	5,000	0.00%
Legacy Link	12,450	14,050	12.85%
Forestry Commission	7,660	7,660	0.00%
Boys & Girls Club	30,000	30,000	0.00%
Habersham Hub	20,000	-	100.00%
Habersham Food 2 Kids	6,300	6,300	100.00%
Extension Services	126,936	167,113	<b>31.65%</b>
<b>Total</b>	<b>\$ 529,434</b>	<b>\$ 551,461</b>	<b>4.16%</b>



## FY 2024 General Fund Expenditures

	FY 2023	FY 2024	%
<b>Housing &amp; Development</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
Planning & Development	\$ 727,389	\$ 743,961	2.28%
Planning Commission	5,300	11,450	116.04%
Transit Transfer	66,609	45,239	0.00%
Board of Education	380,000	475,000	25.00%
<b>Total</b>	<b>\$ 1,179,298</b>	<b>\$ 1,275,650</b>	<b>8.17%</b>

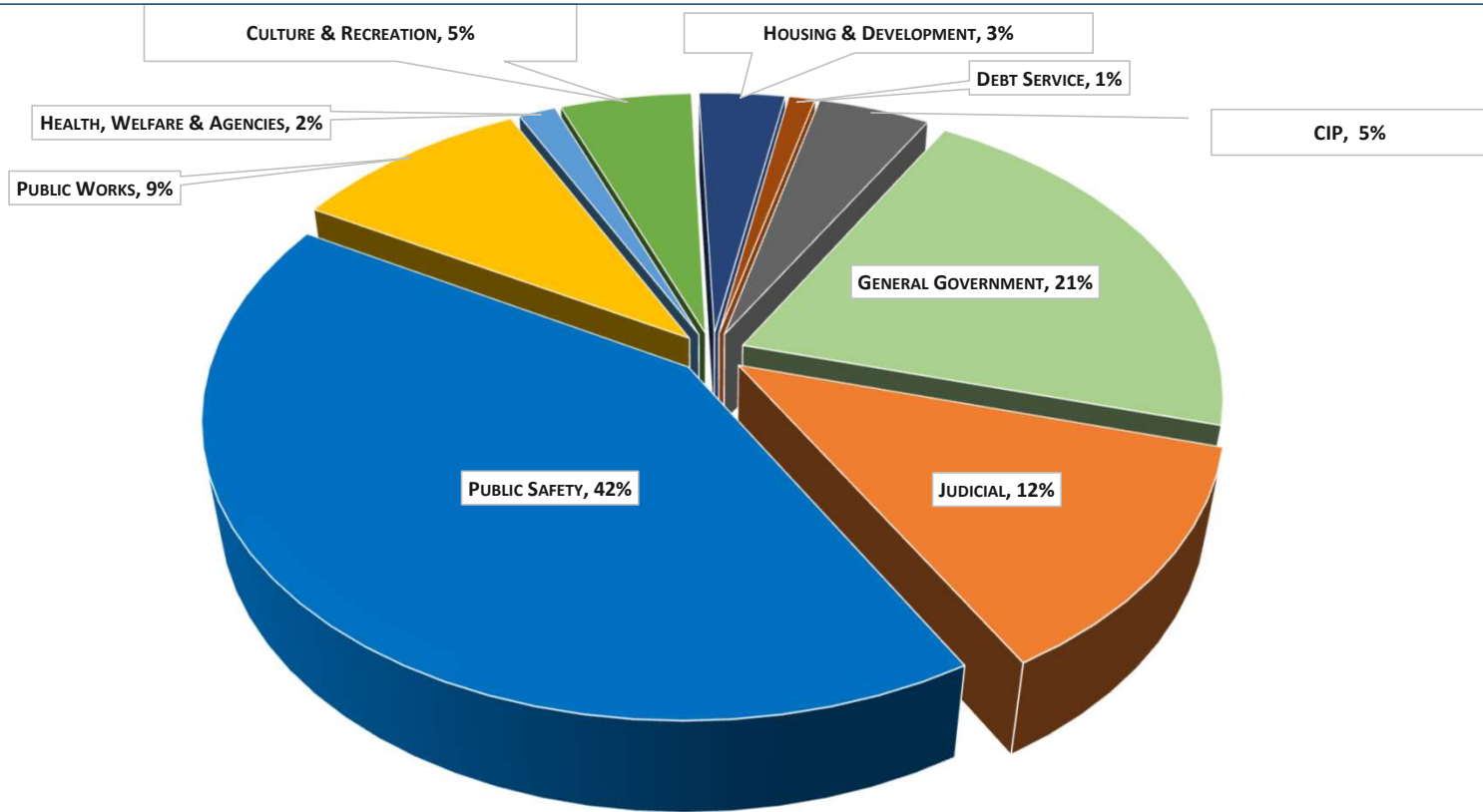
	FY 2023	FY 2024	%
<b>Debt Service</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
Debt Service	\$ 389,400	\$ 389,063	-0.09%
<b>Total</b>	<b>\$ 389,400</b>	<b>\$ 389,063</b>	<b>-0.09%</b>

## FY 2024 General Fund Expenditures

<b>Capital Improvement Prog.</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>% Change</b>
CIP Transfer	\$ 1,467,995	\$ 1,656,860	12.87%
<b>Total</b>	<b>\$ 1,467,995</b>	<b>\$ 1,656,860</b>	<b>12.87%</b>

<b>Contingencies</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>% Change</b>
Grant Match Contingency	\$ -	\$ 200,000	100.00%
Contingency	250,000	574,227	129.69%
<b>Total</b>	<b>\$ 250,000</b>	<b>\$ 774,227</b>	<b>209.69%</b>

# FY2024 Habersham County Budget – General Fund Total \$37,185,665



# Special Revenue Funds

Fund	FY 2023 Budget	FY 2024 Proposed	Change
Jail / Inmate	\$145,000	\$145,000	\$0.00 0%
ARPA Fund	\$65,510	\$199,409	\$129,333 184.5%
Law Library	\$24,000	\$24,698	\$698 2.9%
Emergency Medical Services	\$3,928,450	\$4,485,489	\$557,039 14.2%
E-911	\$1,741,899	\$1,856,147	\$114,248 6.5%
Senior Center	\$735,494	\$823,330	\$87,836 11.9%
Hotel/Motel	\$268,000	\$268,000	\$0.00 0%
Accountability Courts	\$1,167,261	\$1,106,172	-\$61,089 -5.23%
Fitness Center	\$0	\$68,180	n/a
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$8,075,614</b>	<b>\$8,976,425</b>	<b>\$900,811 11.1%</b>

## Capital Funds

Fund	FY 2023 Budget	FY 2024 Proposed	Change
CIP	\$1,467,995	\$1,656,860	\$188,865 12.8%
State Roads Fund	\$781,026	\$745,000	-\$36,026 -4.6%
SPLOST VII	\$16,513,647	\$16,691,432	\$177,785 1.2%
<b>TOTAL CAPITAL FUNDS</b>	<b>\$18,762,668</b>	<b>\$19,093,292</b>	<b>\$330,624</b> <b>1.8%</b>

<b>Hospital Debt Fund</b>			
<b>Fund</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed</b>	<b>Change</b>
Hospital Debt	\$2,787,822	\$3,023,066	\$235,244 8.4%

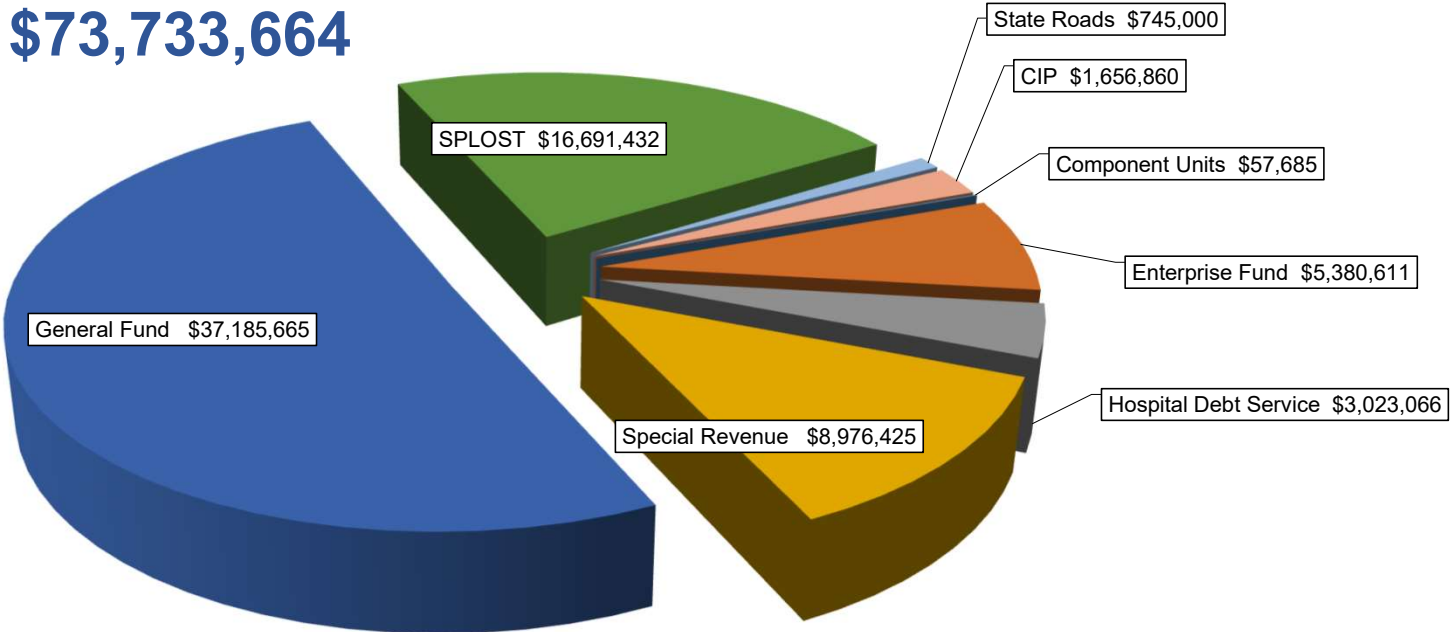
<b>Component Unit</b>			
<b>Fund</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Proposed</b>	<b>Change</b>
Development Authority Fund	\$528,000	\$57,685	-\$470,315 -89.1%

## Enterprise Funds

Funds	FY 2023 Budget	FY 2024 Proposed	Change
Landfill	\$2,369,446	\$2,781,521	\$412,075 17.4%
Transit	\$179,468	\$155,630	-\$24,018 -28.5%
Airport	\$1,500,199	\$1,072,547 \$1,370,913 CIP	-\$427,652 -28.5%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$4,049,293</b>	<b>\$4,009,698</b> <b>\$1,370,913 CIP</b>	<b>-\$39,595</b> <b>-.98%</b>

# FY2024 Total Budget By Fund

## Total \$73,733,664



	FY 2023 Budget	FY 2024 Proposed	Change
<b>TOTAL ALL FUNDS</b>	<b>\$67,437,964</b>	<b>\$73,733,664</b>	<b>9.3%</b>