

FINANCIAL UPDATE

FEBRUARY 24, 2026



HABERSHAM COUNTY

GEORGIA | Est. 1818

Agenda

- **FY2025 Budget – Ending GF Overview**
- **FY2026 Budget – GF Current Status**
- **Grants**
- **FY2027 Budget Process**
- **SPLOST VII Overview**
- **SPLOST VIII Recap**
- **Capital/Maintenance Projects**
- **Capital Projects Overview**





**Expenditures
increased by
\$1,980,977**

Major increases:

\$784,107 E-911 Transfer
\$708,345 Sheriff
\$551,927 Jail



**REVENUES
increased by
\$777,006**

Major increases:

\$504,116 Taxes
\$617,752 EMA Grant
(\$195,478 State Court)

FY25 Approved one-time budget of Fund
Balance in the amount of \$1,697,951

The difference of the budget and actual is
\$283,026

General Fund FY2025 Budget vs. Actual

EXPENDITURES

Original Budget:

\$39,171,485

Actual:

\$41,152,462

REVENUES

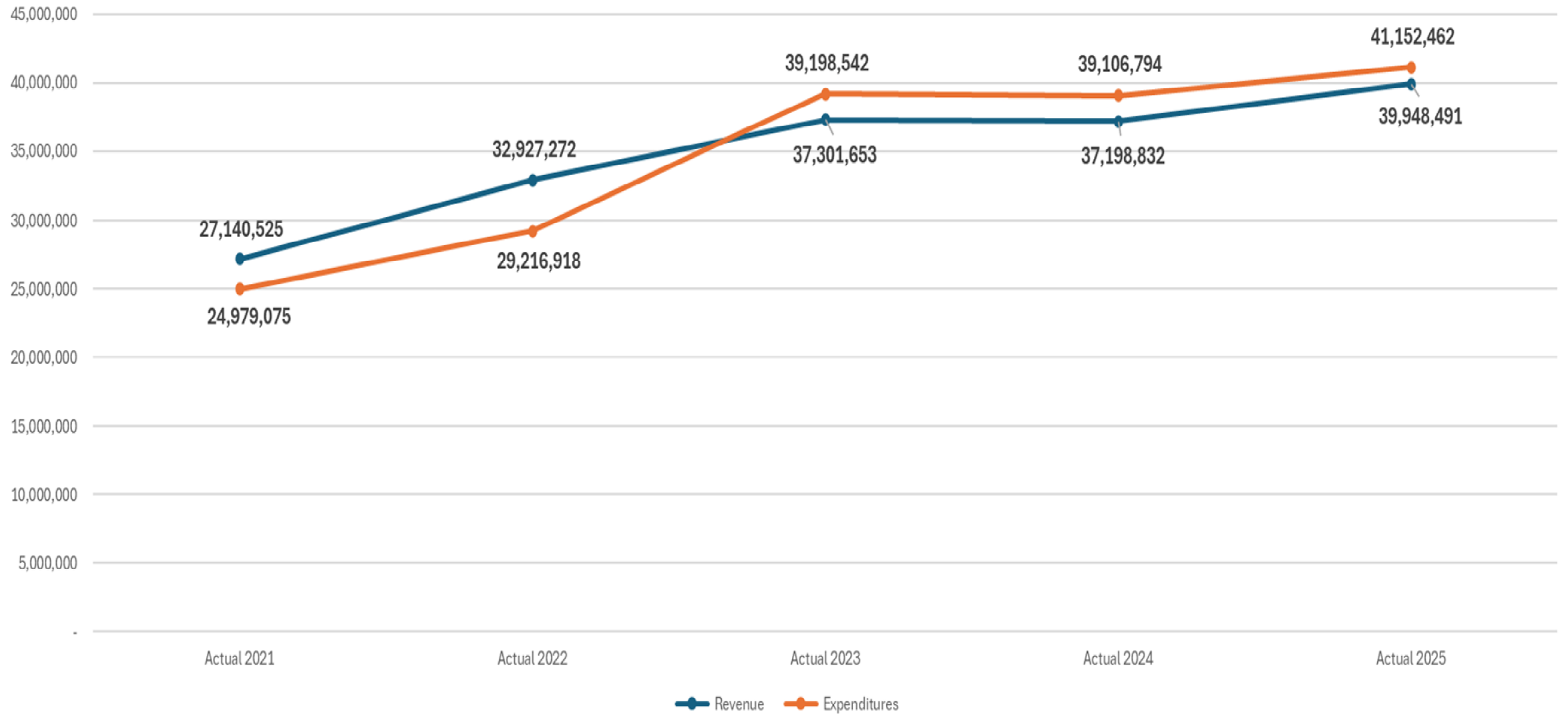
Original Budget:

\$39,171,485

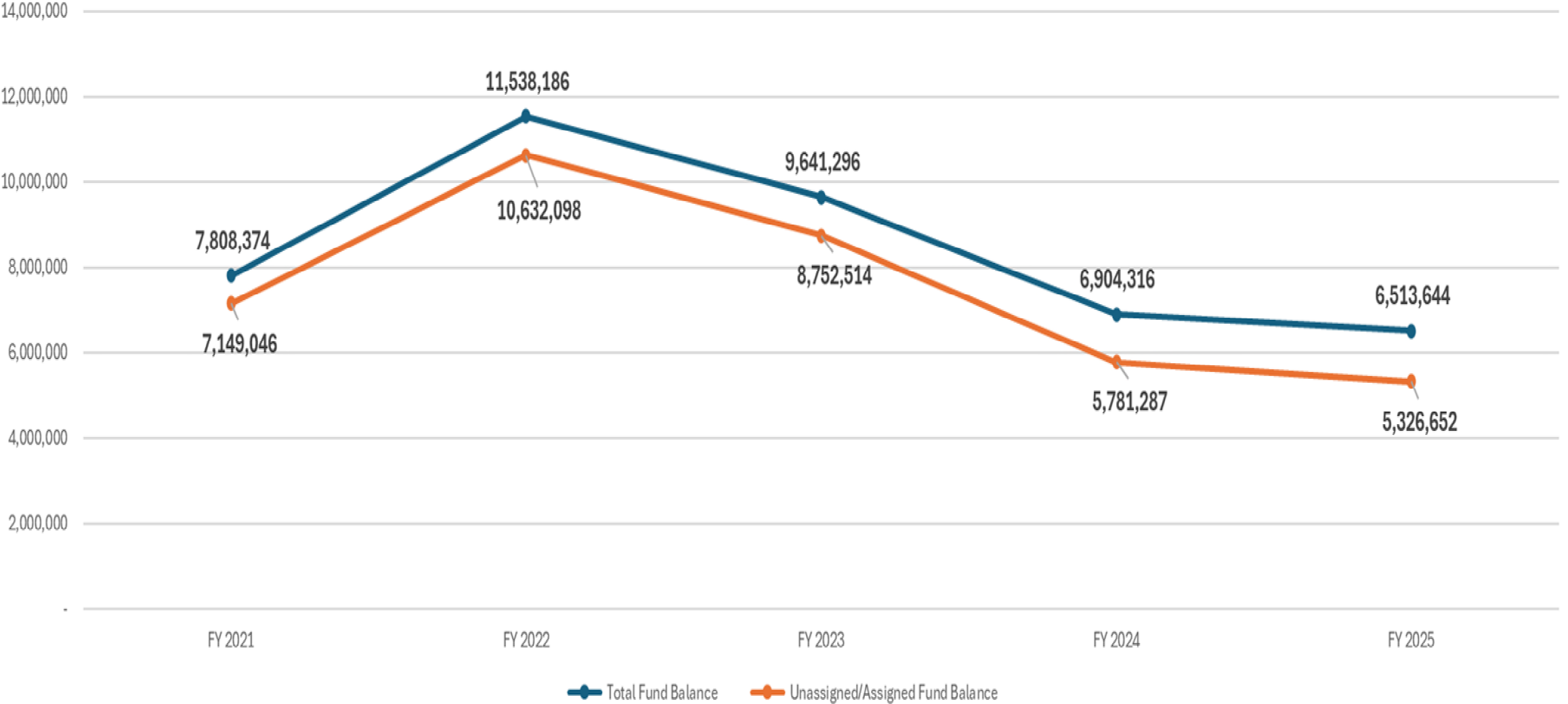
Actual:

\$39,948,491

5 Year History - General Fund Revenues and Expenditures



General Fund - Fund Balance 5 Year History



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General Fund Revenues

as of December 31, 2025

Revenue by Type	FY 2026 Budget	FY 2026 12.31.25	% Budget
Property Taxes	\$ 23,042,151	\$ 22,016,036	95.55%
Other Taxes	7,851,580	5,462,006	69.57%
Commissions	1,143,000	991,364	86.73%
Licenses & Permits	350,000	219,349	62.67%
Fund Balance/CIP	1,106,215	-	0.00%
Intergovernmental	1,942,604	1,368,961	70.47%
Charges for Services	2,021,712	336,653	16.65%
Fines & Forfeitures	1,661,200	804,039	48.40%
Miscellaneous	298,362	385,016	129.04%
Other Sources	1,470,000	80,598	5.48%
Total	\$ 40,886,824	\$ 31,664,022	77.44%

FY2025 General Fund

Expenditure YTD Budget as of December 31, 2025

Function	FY 2026 Budget	FY 2026 12.31.25	% YTD
General Government/CIP	\$ 10,029,261	\$ 4,737,328	47.24%
Judicial	5,034,955	2,166,357	43.03%
Public Safety	18,119,806	8,112,415	44.77%
Public Works	3,494,055	1,253,669	35.88%
Culture & Recreation	1,716,675	730,170	42.53%
Housing & Development	1,702,009	640,992	37.66%
Contingency	400,000	-	0.00%
Debt Service	390,063	95,491	24.48%
Total	\$ 40,886,824	\$ 17,736,422	43.38%

Special Revenue Funds

Fund	FY 2026 Budget	FY 2026 YTD	Percentage
Jail / Inmate	\$175,000	\$19,381	11%
Opioid Settlement	\$45,000	\$135,847	302%
SARP Grant	\$50,000	\$1,617	1%
Law Library	\$25,050	\$13,354	47%
Emergency Medical Services	\$5,316,706	\$2,591,720	49%
E-911	\$2,389,250	\$1,259,025	53%
Senior Center	\$682,277	\$424,613	68%
Hotel/Motel	\$250,000	\$134,330	54%
Accountability Courts	\$1,498,448	\$635,721	42%
Fitness Center	\$113,392	\$47,217	42%
Juvenile Offender Svs	\$10,000	(\$1,315)	113%
ARPA Fund	\$2,000,000	\$28,485	1%
TOTAL SPECIAL REVENUE FUNDS	\$12,555,123	\$5,289,995	42%

Capital Funds

Fund	FY 2026 Budget	FY 2026 YTD	% of Budget
CIP	\$1,127,136	\$756,929	67%
SPLOST VII	\$15,675,546	\$8,685,709	55%
TOTAL CAPITAL FUNDS	\$16,802,682	\$9,442,638	56%

Hospital Debt Fund

Fund	FY 2026 Budget	FY 2026 YTD	% of Budget
Hospital Debt	\$3,544,146	\$2,421,244	68%

Component Unit

Fund	FY 2026 Budget	FY 2026 YTD	% of Budget
Development Authority Fund	\$111,996	\$49,618	44%

Enterprise Funds

Funds	FY2026 Budget	FY 2026 YTD	% of Budget
Landfill	\$2,735,218	\$1,123,216	35%
Transit	\$192,322	\$116,761	39%
Airport	\$2,811,922	\$639,315	39%
TOTAL ENTERPRISE FUNDS	\$5,739,462	\$1,879,292	33%

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Habersham County State Grants

As of June 30, 2025

Grant	Grant Award	FY25 Revenues
ACCG Safety Grant	8,467	8,467
Judicial Council of GA	100,000	100,000
Judicial Council of GA	6,500	6,500
North Georgia Community Foundation	1,000	1,000
EMS Equipment Grant	10,680	10,680
Legacy Link - Senior Center		34,646
Food Bank of Northeast Georgia	10,000	10,000
Housing Grant	96,300	76,646
Felony Drug Court	447,932	450,764
Mental Health Court	200,395	200,601
Family Dependency Court	178,629	181,015
2024 LMIG	815,302	
2024 LRA	1,009,756	
2025 LMIG	844,815	844,815
2025 LMIG LRA	1,036,446	1,036,446
Runway Object Fee Area & Expand Apron	2,561,155	414,572
Rehabilitate Airport Project	158,686	13,977
Airfield Lighting Project	882,450	
Total State Grants	\$ 8,368,513	\$ 3,390,129



Habersham County Federal Grants As of June 30, 2025



H.E.A.T Unit



Transit



Grant	Grant Award	FY25 Revenues
Forrestry Commission	2,678	2,678
Payment in Lieu of Taxes	102,185	102,185
CCJC - Court Services (VAWA Grant)	32,000	14,069
CJCC - Court Services (VAWA Grant)	32,000	12,461
CJCC - VOCA	119,841	16,549
CJCC - VOCA	140,231	57,244
Appalachian RDEO	29,781	29,781
Traffic Enforcement Network	33,059	20,603
GOHS HEAT	294,500	273,468
GEMA - Homeland Security Agency	613,270	584,066
GEMA - Emergency Management Performance	23,601	23,601
GEMA - Hazard Mitigation	30,080	30,080
Safe Streets For All	160,000	150,800
Hazard Mitigation - BRIC	75,225	
Southeast Aquatic Resources Partnership	227,749	86,981
Judicial Council of Georgia American Rescue	1,245,067	48,776
Judicial Council of Georgia American Rescue	143,044	99,061
Broadband Grant	6,236,039	405,749
Legacy Link - Senior Center		27,431
Legacy Link - Senior Center		69,226
Legacy Link - Senior Center		28,484
Legacy Link - Senior Center		11,790
Legacy Link - Senior Center		835
T&T Transportation- Senior Center		73,719
Mountain Accountability Court Enhancement	424,440	80,385
Substance Abuse and Mental Health Service	770,821	408,582
Assistance to Firefighters	240,909	235,533
Transit Grant	61,833	
GDOT - Transit Operating	86,632	72,116
Rehabilitate Airport Project	3,015,043	265,565
Total State Grants	\$ 14,140,027	\$ 3,231,817

FY26 Grants Preparing For



Lighting at the Aquatic Center Ball Fields (Grant applications only accepted every two years)



Pickleball/Tennis Court Project pass-through Grant with Habersham County Pickleball Club, Inc. (Grant applications only accepted every two years)



Trail Grant Opportunities (Federal Lands Access Project – FLAP Grant) Lake Russell Access & Improvement Project - pass through grant with Habersham County and United States Forestry and nonprofits Go Georgia and SORBA

This email serves as confirmation that your FY26 Congressionally Directed Spending project, *Emergency Operations Center*, has moved forward in the appropriations process. The Senate Appropriations Committee has released several draft appropriations bills, and the Homeland Security subcommittee bill includes funding for Habersham County in the amount of \$2,500,000 for this project.

The process is not yet finished, so please **do not** spend any money. The appropriations bills will still need to be voted on by the full Senate and the House of Representatives, and then signed by the President. However, this is a promising next step, and I wanted to keep you apprised of the progress.

Please let us know if you have any questions or concerns!

All the best,
Sarah

Sarah Tolchin | Legislative Aide
Office of U.S. Senator Jon Ossoff (D-GA)
317 Hart Senate Office Building
(o): 202.224.3521 | (e): sarah_tolchin@ossoff.senate.gov

Grant Updates:

Received an update from Senator Ossoff's Office on December 22, 2025 that our project had been moved forward in the FY26 appropriations process.

Grant Position is not filled anymore. I have divided these duties amongst 2 employees within the Finance Directors for the foreseeable future.

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Date	Budget Preparation Description	Person/Dept. Responsible
January 20	Distribute ALL Budget Forms to Departments	Finance
February 13	ALL Budget Forms Due to Finance	Depts. & Elected
March 2	Compile First Draft of Revenue & Expenditure Budget along with the Capital Budget	Finance
March 10-12	Budget Committee Meetings with Major Departments, Constitutional Officers/Elected Officials and Agencies	Budget Committee
April 1-26	County Manager & Budget Committee meets with Department to address Potential Issues/Problems, Review CIP & Capital Requests	Finance
April 15	Tax Assessment Notices mailed out	Tax Assessor
May 1	Preliminary Tax Digest Numbers – Real & Personal to Finance	Tax Assessor/
May 15	FY 2027 Proposed Budget Available	Finance
May 11 - 15	FY 2027 Proposed Budget Submitted to Commission for Review and Direction on Capital, New Positions and other related items	Finance /Board of Commission
May 22	County Clerk Submits first and second advertisements to paper no later than 12 noon and schedules postings for website	County Clerk
May 27	Final Tax Digest Numbers – Real & Personal to Finance/School System	Tax Assessor
May 29	Advertise Budget Availability & Public Hearing	Financial
June 8 & 15	FY 2027 Potential Budget Public Hearings	Board of Commissioners
June 5	5 Year Tax Digest Comparison advertised and Posted on Habersham County Website	Finance
June 15	Adopt FY 2027 Budget and Set County Millage Rates – Commissioners' Voting Meeting	Board of Commissioners
July 1	Fiscal Year 2027 Begins	

Budget Compilation Process



Budget Documents

MEMORANDUM

TO: Department Directors & Elected Officials
 FROM: Kiani Holden, Interim Finance Director
 DATE: January 29, 2025
 RE: FY2026 Budget – New/Reclass Position Requests, Capital Improvement Project Requests, Department Overview Form, Budget Workbooks, Department Profile



The Fiscal Year 2026 Budget New/Reclass Position Requests, Capital Improvement Project Worksheets and Budget Worksheets are now available. The budget forms are included with this memo. These completed requests/worksheets should be submitted prior to Friday, February 28, 2025.

- New/Reclass Position Request Memo must be completed and authorized by the Elected Official or Department Director of the requesting department. We have revised the form last year to include possible Equipment and IT requests that would go along with these new requests. Please read the instructions and only include one request per form. Please submit your signed Position Request forms via Finance Department to kholden@habershamga.com.
- Capital Improvement Project requests should be listed under the Department/Category and have an amount requested in each fiscal year of the project. For FY2026 projects, a note summarizing the request is required at the bottom of the form. Remember you will not receive a Capital Improvement Project worksheet if it is not applicable to your department. If your department does not have a CIP Program already in place but have a capital request, please let me know and I will send you a blank form for sending your request to us. Please submit CIP forms to the Finance Department – kholden@habershamga.com.
- Department Overview Form is the form we discussed during the Finance Training a few months ago. This form helps the Finance Department develop our Budget Book that gets submitted to the Federal Government every year. Please read carefully and make sure to have fill out each section. If you need assistance with this form, please feel free to reach out to Kiani Holden or Hannah Long. Included in this form is your goals and performance measures. I will be sending out a separate email to each department with your department's performance measures you submitted last year. Please submit Department Overview Form to the Finance Department – kholden@habershamga.com.
- Budget Workbooks are the workbooks you have been submitting for the last couple of years. Please make sure that you fill out the form completely this year. We had a couple of departments that didn't fill them out correctly. If you need assistance with this form, please feel free to reach out to Kiani Holden or Hannah Long. We are planning to come to each

department to assist with their workbook completion this year. Please submit Budget Workbook to the Finance Department – kholden@habershamga.com.

- Department Profile will be sent out this year to each department. Please read over your department's description and make changes as appropriate. We have not updated these since 2017. Please submit Department Profile to the Finance Department – kholden@habershamga.com.

Additionally, we are preparing to go through every department's budget in its entirety this year at the budget hearings as we are going to have a new Chairman and a new member of the Board. Please be prepared to answer or justify all inquiries from the Board.

Please feel free to contact us in the Finance Department if you have any questions or concerns.



requesting. Only include ONE request per worksheet. If requesting multiple personnel changes, please prioritize each worksheet in order of importance. For each personnel request, submit this form, along with the "New Position Request" or "Position Reclass Request" form.

REQUEST TYPE: NEW FULL-TIME POSITION

Department #

Department Name

Requested Position Title

Priority #

ADDITIONAL PERSONNEL COST CALCULATION

New Position

\$0.00	Salary Requested (use midpoint of paygrade)
0.00	FICA
0.00	Retirement
11,500.00	Health
0.00	Life
0.00	Flex
\$11,500.00	Total Additional Personnel Costs

JUSTIFICATION (please provide a short explanation of your request on the lines below):

PERSONNEL EQUIPMENT REQUEST (list all equipment required and estimated cost)

*Do not add these estimated costs to your department's operating budget. It is calculated separately by OMB.

EQUIPMENT DESCRIPTION (uniform, gun, fire safety suit, vehicle, computer, cell phone etc)	ESTIMATED COST
Computer	\$ -
Office Supplies (items needed for desk)	\$ -
Desk or Other Equipment	\$ -
Possible Desk Printer	\$ -
	\$ -



HABERSHAM COUNTY
 GEORGIA | EST. 1818

OPERATING EXPENDITURES - EXAMPLE

PAGE 1 OF 1

BUDGET YEAR - FY		FUND NUMBER	DEPARTMENT NUMBER	
2024				
DEPARTMENT NAME			CONTACT PERSON	
ACCOUNT NO.	ACCOUNT NAME		PHONE NO.	
	Contracted Services			
DETAILED JUSTIFICATION		UNIT QUANTITY	COST PER UNIT	TOTAL COST
Ammons Grave Restoration		2	\$ 600.00	\$ 1,200.00
Avita Cleaning Staff		12	1,500.00	18,000.00
The Lawn Keeper		12	4,200.00	50,400.00
Safety Plus		12	1,000.00	12,000.00
Vesco Exterminating		1	9,000.00	9,000.00
TK Elevator		12	1,006.00	12,072.00
Lawn Keeper as needed or 1 time service		1	10,000.00	10,000.00
Premier Elevator		12	280.00	3,360.00
Officer of Commissioner of Insurance (7 elevators)		1	1,400.00	1,400.00
Dalkin Applied		4	3,650.00	14,600.00
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For Budget Review

RECOMMENDED: \$

Committee Use

REVISED: \$

DATE REVISED:

ONLY

ADOPTED: \$

DATE ADOPTED:

Budget Documents

SMART Goals

Specific

Goal should be clear and concise, with as much detail and only as much detail as is needed. Don't use a paragraph when a sentence will do!

Measurable

Goal should be quantifiable and trackable. Set a number! Percentage, headcount, number of tickets, etc.

Achievable

Goal should be realistic with the time and resources available to you. Don't shoot for the moon right away; take baby steps to get there! Don't set goals about things you can't control.

Relevant

Goal should align with the county's and your department's purpose. Ask yourself how it will help your department!

Time-bound

Goal should have a specific deadline. Most deadlines will be the end of the budget year, but they can be shorter. Long-term goals are great, but for this exercise, try breaking it into smaller pieces. Phase 1 this year, Phase 2 next year, etc.

PUBLIC SAFETY

Department Budget Overview

EMERGENCY SERVICES - FIRE DEPARTMENT

The Habersham County Fire Department is dedicated to the education, life-safety, and protection of all Habersham County residents and visitors.

Habersham County's full-time firefighters stay up to date with regular training and are required to maintain a minimum of 240 training hours per year. The role of the firefighter today is one of the most diverse and challenging professions in the world. Habersham County firefighters are trained to extinguish fires, provide emergency medical care, respond to hazardous materials accidents and to take the lead in the wake of natural disasters.

Goal #1: Complete ISO evaluation to reduce the score for unincorporated areas of the county from 5 to 4.

Goal #2: Create the Fire Marshall/Inspector position and staff for FY26.

Budget Highlights:

Approved for six FT Firefighter/EMT Recruits. FY2025 budget reflects a decrease in Telephone of \$1,849, a decrease in Advertising of \$4,000, a decrease in Non-Vehicle Parts/Repair/Maintenance of \$400, an increase in Contracted Services of \$12,888, an increase in Internet of \$300, an increase in Waste Disposal of \$400, an increase in Drug Testing of \$500, a decrease in Background Checks of \$400, an increase in Certifications of \$1,700, an increase in Uniforms/Protective Clothing of \$2,659, a decrease in Utilities of \$3,095, a decrease in Tires/Tubes of \$1,000, an increase in Supplies of \$4,600, an increase in Meetings With Meals of \$700, an increase in Small Equipment Under \$5,000 of \$30,000, and a decrease in Special Events of \$5,000.

	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Approved Budget 2025
Salaries	\$1,395,595	\$1,548,247	\$1,658,331	\$2,244,317	\$2,638,988
Benefits	516,429	561,040	602,645	915,553	1,013,073
Operating Expenditures	320,761	347,078	437,165	470,280	508,083
Total Expenditures	\$2,232,785	\$2,456,364	\$2,698,142	\$3,630,150	\$4,160,144

Performance Measures:

	SERVE VALUE	FY22	FY23	FY24
Fire Incidents	Serving Citizens	255	268	263
Other Incidents	Serving Citizens	3,268	3,360	3724
Total Incidents	Serving Citizens	3,543	3,628	3,987
Average Response Time to Fire Inc.	Enhancing Community (min.)	11.04	11.46	6.93
Average Response Time to Other Inc.	Enhancing Community (min.)	11.28	11.44	9.10

How to turn a goal into a SMART goal

Goal: Improve customer service.

SMART Goal: Conduct at least 300 customer service surveys by June 30th to determine top three reasons customers are unhappy.

Goal: Eliminate paper used by the department.

SMART Goal: Eliminate 25% of paper used by the department through changes in efficiency by Dec 31st. Investigate three options for software to eliminate another 25%.

Goal: Research new financial software ahead of next year's planned switch.

SMART Goal: Research new financial software. Narrow to three options by March 31st and conduct demonstrations of those finalists by June 30th.

Try to make your goals related to any new or improved programs or services in your department. If you are asking for more money, make it a goal.

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total	FY24	FY25	FY26	FY27	FY28	FY29	CIP	Prior YR Fund Bal
		Rollover							
Network Upgrade Redundancy	\$ 320,000	\$ 170,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 170,000
County & SO Server Replacement, Software Licensing & Data Migration	\$ 116,000		58,000				58,000	58,000	-
County-Wide Phone System Replacement	\$ 180,000		180,000					180,000	-
Data Storage Expansion	\$ 240,000	80,000		80,000		80,000		-	80,000
EP11 Server Replacement & Data Migration	\$ 78,000	38,000				40,000		-	38,000
EP11 Storage Replacement	\$ 47,000	22,000				25,000		-	22,000
Computer Upgrades	\$ 175,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	-
Aquatic Center Video Surveillance Upgrade	\$ 40,000	20,000	20,000					20,000	20,000
Courthouse Video Surveillance System	\$ 70,000	70,000						-	70,000
Courthouse X-ray/Metal Detector Eject	\$ 39,000	39,000						-	39,000
Vehicle - SUV	\$ 80,000		40,000		40,000			40,000	-
Tyler New World Mobile Solution (SO & Fire & EMS) County-Wide Site Licensing	\$ 249,470	249,470						-	249,470
Tyler New World Enterprise Public Safety RMS and Corrections - Licensing	\$ 660,000		330,000	330,000				330,000	-
TOTAL	\$ 2,294,470	\$ 688,470	\$ 693,000	\$ 475,000	\$ 105,000	\$ 210,000	\$ 123,000	\$ 693,000	\$ 688,470

*\$117K in FY24 savings from projects that were underbudget or cancelled

Project	New or Additional Impact on Operational Budgets (estimated)					
	FY24	FY25	FY26	FY27	FY28	FY29
	Rollover					
X-Ray/Metal Detector Maintenance & Support			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
NetCloud Subscription for Creditpoint Deployments		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Tyler New World Enterprise Public Safety RMS and Corrections			\$ 63,113	\$ 63,113	\$ 63,113	\$ 63,113
County-Wide Site Licensing	-	42,745	42,745	42,745	42,745	42,745
TOTAL	\$ -	\$ 45,745	\$ 113,858	\$ 113,858	\$ 113,858	\$ 113,858



DEPARTMENT BUDGET OVERVIEW FORM

FY 2025

DEPARTMENT INFORMATION

Department Number: [EXAMPLE]

Department Name: [EXAMPLE]

Department Head: [John Doe]

Budget Cycle: [FY 2024]

BUDGET HIGHLIGHTS

List any significant increases/decreases within your FY2025 budget requests.

[We have requested several new positions due to large volume of general accounting responsibilities and vehicles as replacements of old vehicles no longer reliable.]

CRITICAL/MANDATORY NEEDS

List any critical/mandatory needs within your FY2025 budget requests.

[It is critical that we are able to upgrade our PT technician to a full time position. This position is necessary to ensure we are able to continue to function at full capacity. Also, the full amount budgeted for office machine and furniture is a very conservative number needed for the upcoming year, and all requests in that account code are needed for this upcoming year.]

COST REDUCTION STRATEGIES/SERVICE IMPACT

List any ways you have reduced costs within your department. Additionally, list any services which were reduced due to budget constraints, if any.

[We have downgraded one position from FT to PT. We have also cut back 3% of our overall operating costs.]

Budget Documents



DEPARTMENT BUDGET OVERVIEW FORM

FY 2025

DEPARTMENT DESCRIPTION

Provide a brief but informative description of the duties of your department.

[Advise the County Commission and Administration on all fiscal and budgetary matters, accounting for all financial transactions, disbursement of funds, preparation of payroll, facilitating budget development and implementation, monitoring of all revenues and expenditures, periodic and annual reporting, projections for county finances, control of county assets, monitoring the County Special Purpose Local Option Sales Tax (SPLOST) program, and purchasing of goods and services for county departments. It is our duty to provide responsible stewardship in their daily operations as a way of guaranteeing County assets are utilized in the most effective and efficient manner possible]

DEPARTMENT MISSION

Provide your department's mission statement.

[Provide highest level of resources and reporting for the Board of Commissioners, Administration, and all other County departments to ensure the highest level of services are provided to the citizens of Hall County.]

2024 ACCOMPLISHMENTS

Provide information on any accomplishments or awards within your department.

[We were able to begin implementing a paperless environment and successfully transition to a higher system upgrade.]



DEPARTMENT BUDGET OVERVIEW FORM

FY 2025

GOALS AND OBJECTIVES

List your department's overall goals and the objectives to meet the goals. Remember, the GOAL is what you want to do and the OBJECTIVE is how you are going to do it. Please list in order of importance.

- Generate accurate, timely, and effective monthly and annual financial reporting.
- Improve monthly, quarterly, and year end closing procedures.
- Comprehensive overhaul of budget process.
- Continue to improve financial services through technological enhancements throughout the County, improved procedures and functionality programs for internal and external stakeholders.
- Promote staff training, accreditation, and professionalism through professional organizations.]

PERFORMANCE AND MEASURES

List performance measures for your department. These are within the department's control and should be related/linked to your goals and objectives. Additionally, list workload measures for your department. These are not within the department's control but can affect performance measures.

Example: A performance measure may be to respond to a call within 3 minutes, but the workload measure of number of calls received affects response time.

Performance Measures:

[Deposit and post all County revenues within 5 business days.]

Workload Measures:

[Post on average 170 receipts in a week.]

County Manager & Finance Budget Objectives

- Capital Improvement Projects/Purchases: Individually approved by the Board, therefore all departments should be mindful and only add projects or equipment believed necessary for the upcoming budget year.
- Sufficient justification will be required to keep or add funding for select operating activities.
- Departments and Elected Officials should try to maintain FY2026 budgets at the current level for FY2027, review budgets for any non-essential services and expenses, and decrease costs as much as possible.
- Any new programs or initiatives need to be clearly listed and not part of the base request.
- We are striving for a balanced budget without a millage increase for FY2027.
- Employee personnel count cannot exceed the current FY2026 level unless the position is thoroughly justified and approved by the Board when the budget is approved.
- Overtime must be reviewed and controlled as much as possible. Overtime for FY25 was 10% overbudget countywide.

County Manager & Finance Budget Objectives

- Travel, training/conferences expenses, and dues should be limited to expenses required for certifications, licenses, or necessary training/membership dues ONLY.
- Parts, Repair, and Maintenance should be limited.
- Contractual services should be limited to only those that are necessary.
- Fuel consumption should be limited as much as possible.
- Supplies, Books, and Periodicals, including Meetings with Meals, should be limited to only those expenses that are needed.
- Each department should actively take a close review of their revenue stream. Brandi sent out the approved FY26 fee schedule to all departments to be reviewed and sent back in after revisions are made. All departments should be comparing other jurisdictions to see how our fees and charges compare and increase them as necessary to stay in line with the surrounding areas. If a decrease in revenue is anticipated, the department should detail and justify that information.

Commissioner Directives?

- Continue current Service Delivery on Expenses
- Allow New Items or Programs
- Allow New Positions

1



Issues to Address...

- Capital Equipment and Projects
- Initiatives that Commissioners want addressed

Budget Compilation Process

Commissioner Goals:

Agenda

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- **Capital Projects Overview**



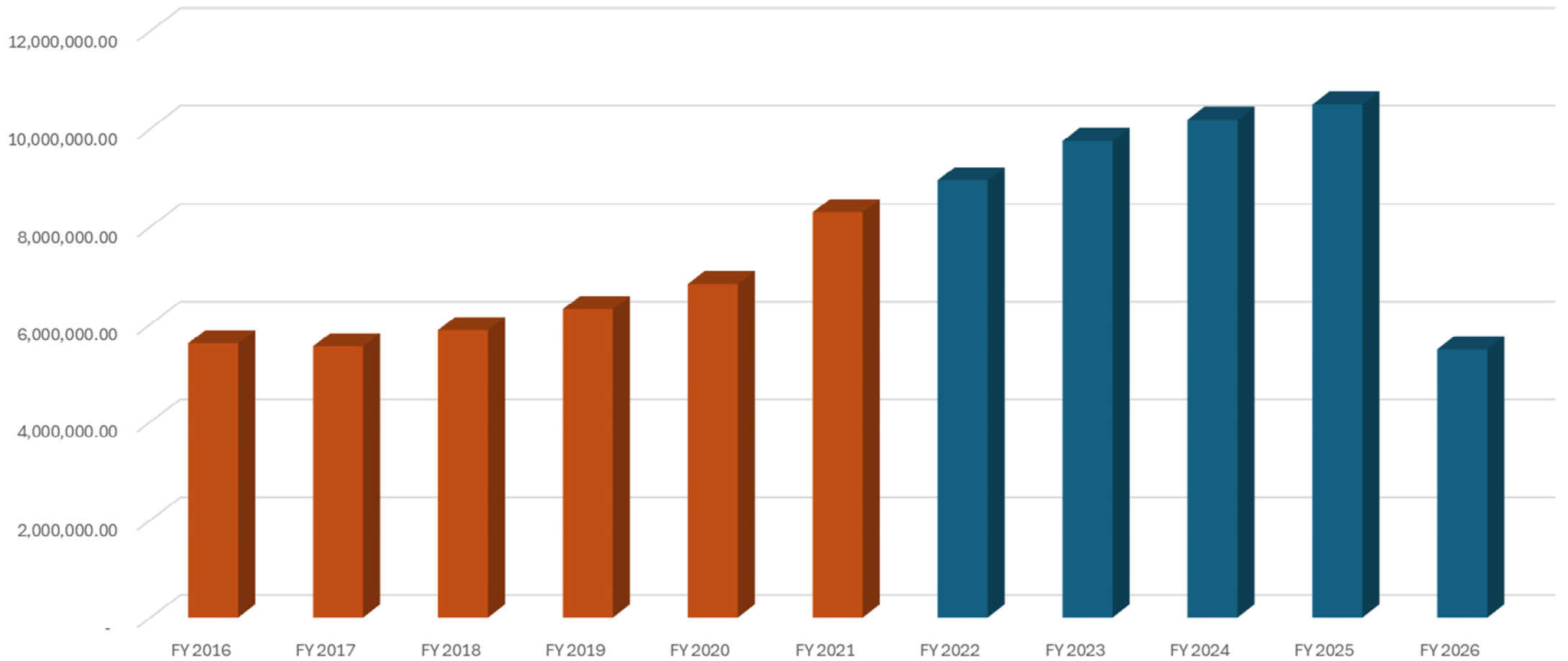
SPLOST VII Total Collections 12/31/25

April 2021 – December 2025 \$46,983,312

	Projected Collections	Actual Collections
	\$ 1,768,834	\$ 2,096,705
FY22	8,479,677	8,950,278
FY23	9,052,748	9,753,262
FY24	9,078,770	10,176,780
FY25	9,023,356	10,518,375
JUL-26	787,563	909,607
AUG-26	733,944	898,715
SEP-26	862,174	881,265
OCT-26	1,303,635	851,169
NOV-26	573,573	920,105
DEC-26	1,038,396	1,027,051
	42,702,670	46,983,312

9% Above Projections

SPLOST - TOTAL COLLECTED BY YEARS



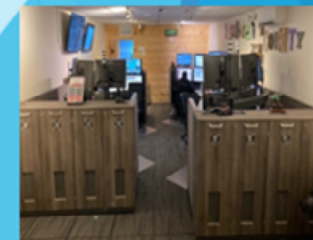
SPLOST VII - HABERSHAM COUNTY, GEORGIA
PROJECT EXPENDITURE STATUS

SPLOST VII

	Original Budget	Expenditures 12/31/25	Encumbrances	TOTAL REMAINING	Percentage of Budget Used
Countywide Tier II Projects-					
Hospital Project	\$ 5,000,000	\$ 5,000,016	\$ -	\$ (16)	100%
Public Safety/Sheriff					
Sheriff Vehicles and Equipment	\$ 775,000	\$ 1,039,404	\$ -	\$ (264,404)	134%
Fire/EMS Department Projects					
Fire Apparatus/Vehicle Replacement	\$ 1,100,000	\$ 1,816,741	\$ -	\$ (716,741)	165%
New Central Fire Station & Headquarters	4,000,000	922,396	4,500	3,073,104	23%
Ambulances	1,200,000	1,286,529	-	(86,529)	107%
	\$ 6,300,000	\$ 4,025,666	\$ 4,500	\$ 2,269,834	64%
E-911					
Radio System Technology Enhancements	\$ 7,200,000	\$ 6,861,663	- 64,375	\$ 273,962	95%
Animal Control					
Animal Shelter Building	\$ 1,750,000	\$ 1,001,213	\$ 7,541,026	\$ (6,792,239)	57%
Road Improvement Projects					
Road Construction & Maintenance	\$ 6,560,000	\$ 5,792,225	\$ 22,600	\$ 745,175	89%
Bridge Updates, Repairs & Replacements	3,200,000	194,897	-	3,005,103	6%
Equipment	1,500,000	1,632,446	396,000	(528,446)	135%
	\$ 11,260,000	\$ 7,619,568	\$ 418,600	\$ 3,221,832	68%
Solid Waste/Landfill					
Equipment	\$ 1,215,000	\$ 958,403	\$ -	\$ 256,597	79%
Municipal Projects/Allocations					
Alto	\$ 641,720	\$ 613,966	\$ -	\$ 27,754	96%
Baldwin	2,482,753	2,414,932	-	67,821	97%
Clarksville	1,927,947	1,882,829	-	45,118	98%
Cornelia	5,297,174	5,157,313	-	139,861	97%
Demorest	1,784,296	1,719,105	-	65,191	96%
Mt Airy	1,257,028	1,227,932	-	29,096	98%
Tallulah Falls	220,021	204,655	-	15,366	93%
	\$ 13,610,939	\$ 13,220,732	\$ -	\$ 390,207	97%
TOTAL COST OF PROPOSED SPLOST VII PROJECTS	\$ 47,110,939	39,726,665	8,028,501	\$ (644,227)	84%

SPLOST VII Current Expenditures

SPLOST VII		
	Budget	Expenditures
Tier II Projects		
Hospital Project	\$ 5,000,000	\$ 5,000,016
Public Safety/Sheriff		
Vehicles & Equipment	\$ 775,000	\$ 775,000
Added Budget from Excess Proceeds	328,224	264,404
	\$ 1,103,224	\$ 1,039,404
Fire/EMS Projects		
Fire Apparatus/Vehicle Replacements	\$ 1,100,000	\$ 1,816,741
New Central Fire Station & Hqtrs	4,000,000	922,396
Ambulances	1,200,000	1,286,529
	\$ 6,300,000	\$ 4,025,666
E-911		
Radio System Replacement	\$ 7,200,000	\$ 6,926,038
Added Budget from ARPA Funds	\$ 2,454,535	\$ -
	\$ 9,654,535	\$ 6,926,038



SPLOST VII Current Expenditures

SPLOST VII		
	Budget	Expenditures
Animal Control		
Animal Shelter	\$ 1,750,000	\$ 1,001,213
Proceeds From COPS Financing/Excess Proceeds	\$ 6,702,484	\$ -
	\$ 8,452,484	\$ 1,001,213
Road Improvement Projects		
Road Construction & Maintenance	\$ 6,560,000	\$ 5,792,225
Bridge Updates, Repairs & Replacements	3,200,000	194,897
Equipment	1,500,000	1,632,446
	\$ 11,260,000	\$ 7,619,568
Solid Waste/Landfill		
Equipment	\$ 1,215,000	\$ 958,403
Municipal Allocations		
	\$ 13,610,939	\$ 13,220,732
Total SPLOST	\$ 47,110,939	\$ 39,397,103
Total Excess and ARPA Funds	\$ 9,485,243	\$ 328,224
	\$ 56,596,182	\$ 39,725,327



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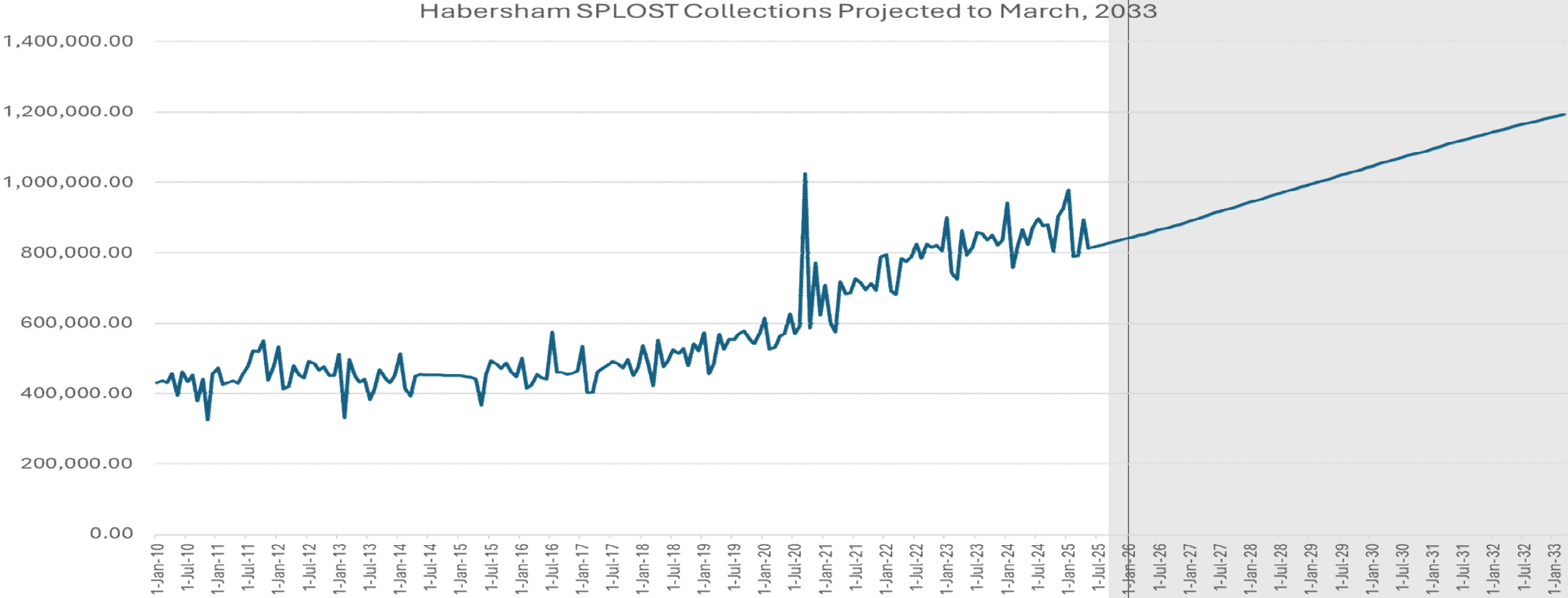


Regression Analysis	6-year SPLOST
no growth	\$62,849,464
based on 1/2010 – 15-year history	\$75,937,510
based on 4/2020 – 5-year history	\$81,056,662

3

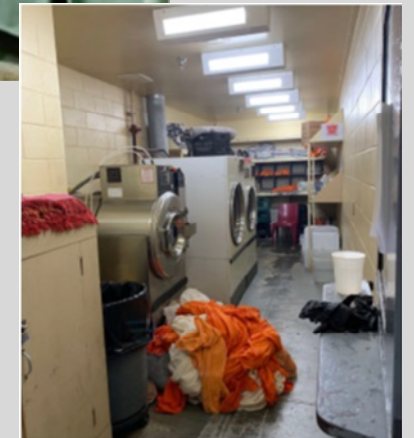
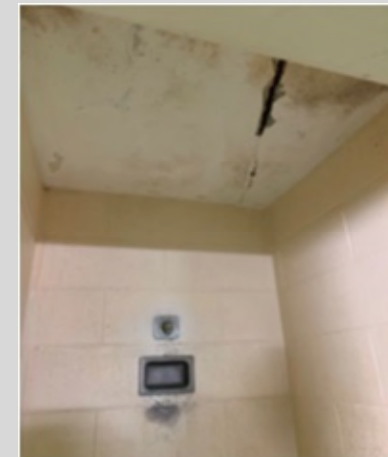
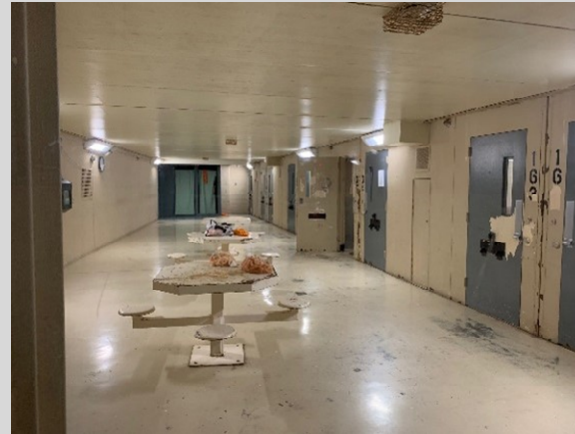
SPLOST VIII

Passed on November 2025 with 70% voting in favor of continuing the SPLOST Sales Tax.



SPLOST VIII Tier 1 Project

- **New County Jail**
 - **\$20 million** for Debt Payments
 - \$52 million GO Bond will be procured to build the Jail while SPLOST collections will make the Debt payments for the next 6 years
 - Subsequent Debt payments will be in future SPLOSTs and from savings from Boarding Out prisoners. Addt'l funds from Boarding other County's inmates will provide addt'l funding as well.



SPLOST VIII – Public Safety Vehicles & Equip

Fire Engine Replacement and a Ladder Truck - **\$3,055,885**

Ambulance Replacement and Remounts **\$1,848,624**

Fire Equipment **\$ 500,000** (turnout gear, Cascade System, Gear Extractor, etc.)

EMS Equipment **\$ 741,026**
(Cardiac Monitors, LUCAS devices, Power Stretchers, etc.)



SPLOST VIII – Public Safety Facilities



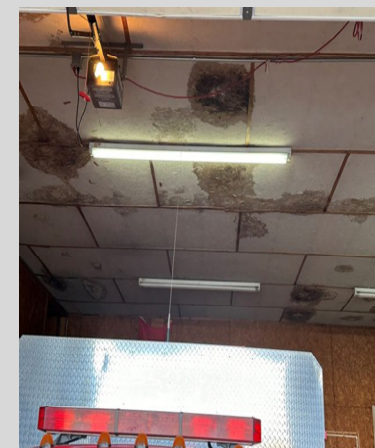
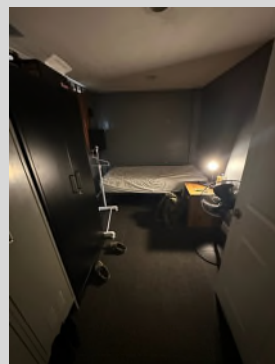
Central
Base Fire
Station-
EMS Hqtrs -
911
Emergency
Operations
Center
\$11,000,000



New Fire
Station –
Mt Zion Rd
Area
\$3,000,000



Fire House
Renovations
\$2,000,000



SPLOST VIII – Road Improvement Projects

- Road Resurfacing - **\$7,200,000**
- Road Construction & Maintenance - **\$1,750,000**
- Bridge Upgrades & Replacements - **\$2,500,000**
- Road Equipment Replacements - **\$1,500,000**



SPLOST VIII – Landfill Equipment

- Equipment Replacement -
\$1,500,000



SPLOST VIII – Facility Improvements Economic Development

- Facility Improvements -
\$500,000
 - (Parks & Rec, Admin Bldg. parking, various building upgrades)

Industrial Park & Airport Improvements –
Grant Share - **\$500,000**

Cities to receive a monthly allocation
As collections are received for their
Proposed Projects...

SPLOST VIII Municipal Allocations

\$17,341,975

Town of Alto	\$754,386
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City of Baldwin	\$3,612,790
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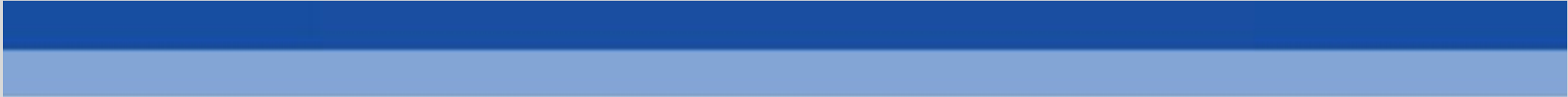
City of Clarkesville	\$2,321,467
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City of Cornelia	\$6,194,469
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City of Demorest	\$2,456,309
------------------	-------------

Town of Mt Airy	\$1,689,775
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City of Tallulah Falls	\$312,780
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SPL  **ST**

Special Purpose Local Option Sales Tax

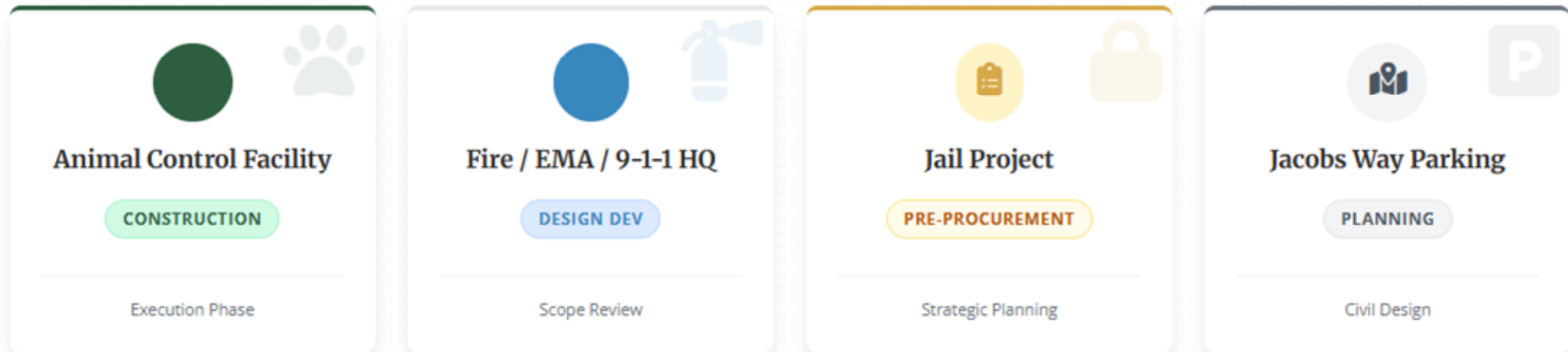
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Capital Projects Portfolio Overview

Providing strategic updates on sequencing, fiscal coordination, and execution across four key county initiatives.



 Note: Leadership transition is currently underway



Project Status

On Track

SUBCONTRACTOR BUYOUT

98% Complete



Current Phase

Major construction risk is largely behind us. The project is structurally moving forward with minimal obstruction.



Construction Underway

Active mobilization on site; core structural teams are fully engaged.



Driveway & Site Work

Grading and access road preparations are currently in progress.



Slab Pour Pending

Concrete work is staged and awaiting final rock blasting approval before proceeding.



Critical Risk Assessment

⚠️ Procurement Timing

OWNER-PROCURED ITEMS



Kennels



Medical Equipment



Furniture



Fencing



Landscaping



Generator



These items are critical for operation but fall outside the general contractor's scope.



Speaker Note: Focus leadership attention here. This is now the execution phase.

Remaining Actions

 Final Phase



Finalize Blasting Approval

Critical path item for foundation work. Coordination with safety officials ongoing.

IN PROGRESS



Complete Road Access Dedication

Legal and civil engineering finalization required for public access.

PENDING



Procure Owner Items

Initiate purchasing for FF&E to align with construction completion.

PENDING



Plan Public Opening

Coordinate ribbon cutting and community introduction events.

FUTURE

TARGET COMPLETION

ESTIMATED

2026

SEPT

-

OCT

We expect full project completion and handover within this calendar year.

 On Schedule

Current Status

Design Development

DESIGN PROGRESS

80% Complete



\$ Current Estimate

~\$14M

Preliminary construction estimate



Design Development Phase

Architectural plans are significantly advanced (80%), establishing core layout and systems.



Construction Drawings Paused

Work has been intentionally halted before finalizing expensive construction documents to review scope.



Strategic Decision

This pause allows for value engineering and scope adjustments without incurring redesign fees for completed construction drawings.

Strategy Shift: Value Engineering

 Scope Adjustment



Value Engineering Goals

PRIMARY OBJECTIVES

- **Reduce Project Cost**
Identify efficiencies to lower total budget exposure without sacrificing core functionality.
- **Increase Contingency**
Build stronger financial buffers for unforeseen construction variables.
- **Prevent Late Changes**
Avoid expensive post-design change orders by finalizing scope now.

COLLABORATION



Stakeholder Review

SCHEDULED MEETING ATTENDEES



Construction Manager (CM)



Project Architect



Fire / EMA Leadership



County Administration

 Alignment required before construction drawings resume

Areas for Review

 Scope Adjustment



Apparatus Bay Count

Re-evaluating the number of vehicle bays required for current fleet vs. future expansion needs to optimize footprint.



9-1-1 Rack Capacity

Assessing server room density and cooling requirements to ensure long-term technological scalability without overbuilding.



Square Footage

Reviewing overall facility size to identify non-essential spaces that can be reduced without impacting operations.



Site Efficiencies

Optimizing civil engineering plans for grading, drainage, and utility connections to reduce site preparation costs.



Major Risk: Sewer Infrastructure

Utilities

INFRASTRUCTURE PLAN



Original Plan

Demorest sewer extension required for facility connection.

Estimated Cost: ~\$588,000



Alternative Option

On-site septic system if sewer extension fails.
Requires significant design changes and permitting.



Financial Exposure

Cost Impact

If sewer extension is not completed, County cost exposure increases significantly.

POTENTIAL EXPOSURE RANGE

\$1M – \$1.5M

📈 Largest financial variable in project

Current Phase

 Pre-Procurement

PROJECT STAGE

Early Planning

Foundational Work

Plan

Design

Bid

Build

Strategy Note

Still in the early stages. Critical strategic decisions regarding delivery method and partner selection are upcoming.



Pre-procurement Planning

Developing comprehensive requirements and scope definitions prior to releasing solicitation documents.



Architectural Groundwork

Preliminary site analysis, programming studies, and capacity assessments are currently underway.



CM-at-Risk Not Selected

Construction Manager has not yet been procured. This selection will be a key upcoming milestone.

Construction Strategy

Pre-Procurement

DELIVERY METHOD

CM at Risk

Selection Phase

Upcoming Milestone

Strategic Impact

CM selection will significantly impact cost control and delivery quality. We are prioritizing expertise over lowest initial fee.



Experienced Detention Contractor

Must have proven track record with secure facilities to mitigate specialized construction risks.



Regional Experience

Familiarity with Georgia regulations, soil conditions, and regional supply chain dynamics.



Local Subcontractor Engagement

Requirement to maximize participation from Habersham and surrounding county trades.



Long-term Operational Efficiency

Construction quality directly correlates to staffing efficiency and maintenance costs.

Jacobs Way Parking Expansion

Planning Stage



Project Goals

STRATEGIC OBJECTIVES

- **Increase Parking Capacity**
Address current overflow issues and prepare for future growth needs.
- **Improve Traffic Flow**
Reconfigure entry and exit points to reduce congestion during peak hours.
- **Separate Parking Zones**
Distinct areas for public access versus secured employee parking.



PLANNING



Key Requirements

TECHNICAL NEEDS

- **Pond Expansion**
Necessary stormwater management upgrades to handle increased impervious surface.
- **Civil Design**
Full engineering plans for grading, drainage, and paving specifications.
- **Updated Pricing**
Refresh cost estimates based on current material and labor market conditions.

 Requires engineered design & permitting before bidding

Capital Sequencing Strategy

 Strategic Alignment

Sequencing Logic

-  **Step 1: Execute**
Finish current active construction
-  **Step 2: Optimize**
Value engineer next major project
-  **Step 3: Plan**
Prepare for future large-scale procurement

 *Intentional staggering reduces financial pressure on the county budget.*



Complete Animal Control

Finalize construction and operational transition to clear project bandwidth.



Value Engineer Fire/EMA

Refine scope and costs before committing to full construction documents.



Align Jail Procurement

Time the CM selection to coincide with funding availability and design readiness.



Coordinate Funding Sources

Synchronize SPLOST, bonds, and general funds across the staggered timeline.

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Capital/Maintenance Update

- Health Department Renovation – Completed in August 2025 – \$157,367 Opioid Settlement
- Repaved Transit Parking Lot – Completed in October 2025 - \$34,352 Grant Funding
- Health Department Reroof – Completed in December 2025 - \$38,990 Insurance Claim
- AVITA Building Reroof – Completed in December 2025 - \$31,615 CIP Funds
- Restriped All Parking Lots on Scoggins Drive – Completed in December 2025 - \$3,200 Maintenance
- Station 14 Bat Remediation – Completed in February 2026 – Contingency – Haven't paid
- Station 14 Station Renovation – Ongoing – Slated to be completed in April – May 2026 - Contingency

Capital/Maintenance Update

- Station 5 Basement Renovation – Will start this start after Station 14 is complete - \$4,000 Contingency
- Dug Out Renovations – Bid is currently out - Closes in March 2025 – Project slated to be started in June 2026
- Pool Resurfacing Project – Bid is currently Out – Closes in March 2025 – Project slated to be completed in April 2026
- Natatorium Interior Paint – Project slated to be inline with the Resurface Project
- Boiler Replacement in Natatorium – Project slated to be inline with the Resurface Project
- Gutters at the Aquatic Center – Currently being installed on building
- Airport Lighting Project – Currently being worked on – Airport to be shut down for several weeks