

HABERSHAM COUNTY BOARD OF COMMISSION

EXECUTIVE SUMMARY

SUBJECT: FY2027 Budget Approval and Final Adoption and Approval of FY2027 Budget Resolution

DATE: June 5, 2025

(X) RECOMMENDATION

() POLICY DISCUSSION

BUDGET INFORMATION:

() STATUS REPORT

ANNUAL-

() OTHER

CAPITAL-

COMMISSION ACTION REQUESTED ON: June 29, 2025

PURPOSE: Recommend Approval and Adoption of the FY2027 Habersham County General Fund, Special Revenue Funds, Capital Project Funds and Enterprise Funds. Total Budget for all Funds is \$78,446,717.

BACKGROUND / HISTORY: The FY2027 budget process began in January 2026 with the distribution of position, capital requests, and budget workbooks to Department Directors and Elected Officials. In early February, the operating budget worksheets were submitted from Department Directors and Elected Officials. The operating budget requests were summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 10-12, 2026, for Department Directors reporting to the County Manager and for Elected Officials, Board-Appointed Department Heads, and Independent Agencies. Several additional meetings were held April, May & June 2026 where the budget was examined and further refined. The FY2027 budget was presented to the Board with a Public Hearing on June 15, 2026, and again on June 29, 2025 where citizen input occurred during these meetings. The Board will receive a recommendation to approve the Budget after the June 29, 2026, Public Hearing. The FY2027 budget for all funds is \$78,446,717 and \$43,988,343 for the General Fund.

Once the Tax Digest was received from the Tax Assessors on May 19, 2026, and the budget was determined that there would not be a need for public hearings for a tax increase. A Public Meeting was scheduled to be held on June 29, 2026, as the millage rate being recommended included the full rollback rate of 11.241, thereby offsetting the increase of the inflationary property assessments given to properties of the citizens.

FACTS AND ISSUES:

- The FY2027 Budget for Habersham County General Fund is proposed at \$43,988,343
 - The FY2027 Budget for Habersham Co Special Revenue Funds is proposed at \$13,747,295.
 - The FY2027 Budget for Habersham Co Capital Project Funds is proposed at \$16,393,304.
 - The FY2027 Budget for Habersham County Enterprise Funds is proposed at \$4,336,987.
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OPTIONS:

- 1) Approve and Adopt the FY2027 Budget for Habersham County and the FY2027 Budget Resolution - total amount of all Funds is \$78,465,929.
 - 2) Deny Approval and Adoption of the FY2027 Budget for Habersham County and the FY2027 Budget Resolution - total amount of all Funds is \$78,465,929.
 - 3) Commission defined alternative.
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RECOMMENDED SAMPLE MOTION: Move to Approve of the FY2027 Habersham County Budget and Budget Resolution for the General Fund \$43,988,343 and totaling \$78,465,929 for all County Funds plus authorize Chairman to sign and execute the Budget Resolution and any other documents needed.

DEPARTMENT:

Prepared by: Kiani Holden

Director _____

ADMINISTRATIVE

COMMENTS: _____

County Manager **DATE:** _____

PUBLIC NOTICE

FOR THE HABERSHAM COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2027 BUDGET

All Citizens are invited to attend meetings regarding the adoption of the Proposed Fiscal Year 2027 Budget, to be held at the following times and locations:

Monday, June 15, 2026, at 6:00 p.m.: The proposed Fiscal Year 2027 Budget will be presented and a public hearing will be held during a special called meeting of the Habersham County Board of Commissioners located in the Jury Assembly Room of the Habersham County Courthouse.

Monday, June 29, 2026, at 6:00 p.m.: A Special Called Meeting of the Habersham County Board of Commission will be held for the purpose of presenting the proposed Fiscal Year 2027 Budget at a second public hearing with adoption of the budget to follow the public hearing. The meeting will be held in the Jury Assembly Room of the Habersham County Courthouse.

The Habersham County Courthouse is located at:
295 Llewellyn Street
Clarkesville, GA 30523

Copies of the proposed Habersham County Fiscal Year 2027 Annual Budget will be available beginning Monday, June 15, 2026, for public inspection during regular office hours in the Finance Department at the Habersham County Administrative Building., 130 Jacob's Way, Clarkesville, GA 30523. A copy will also be available on the County's website: www.habershamga.com

HABERSHAM COUNTY FY 2027 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2027 BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, FOR EACH FUND OF HABERSHAM COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR THE VARIOUS FUNDS AND DEPARTMENTS. ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2026 TAX DIGEST AND AFFIRMING THAT EXPEDITURES IN EACH DEPARTMENT MAY NOT EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES:

WHEREAS, the Habersham County Board of Commissioners ("Board") is the governing authority of said County, and

WHEREAS, the Board has been presented a Proposed Budget which is the County's financial plan for said fiscal year and includes all projected revenues and allowable expenditures, and

WHEREAS, appropriate advertised public hearings have been held on the 2027 Proposed Budget, as required by State and Local Laws and regulations, and

WHEREAS, the Board has reviewed the Proposed Budget and has made certain amendments to Funding Sources and Appropriations, and

WHEREAS, the Board resolves that the Proposed 2027 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority, and

WHEREAS, each of the funds has a balanced budget, such that anticipated funding sources equal proposed expenditures, and

NOW, THEREFORE, BE IT RESOLVED that this 2027 Budget is hereby adopted specifying the anticipated funding sources for each Fund and making appropriations for proposed expenditures to the departments or organizational units named in each fund.

BE IT FURTHER RESOLVED that expenditures of any Operating Budget Fund or Capital Budget Fund shall not exceed the appropriations authorized by this budget and amendments thereto or actual funding sources, whichever is less.

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted as specified herein, as multiple-year project budgets as provided for in O.C.G.A. § 36-81-3(b)(2).

BE IT FURTHER RESOLVED that the 2027 Budget shall be amended to adapt to changing governmental needs during the fiscal year as follows: Any increase in appropriations in any Fund for a Department, whether through a change in anticipated revenues in any Fund or through a transfer of appropriations among Departments, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Chief Financial Officer to:
 - a. Allocate funds to appropriate Departments from insurance proceeds for the replacement or repair of damaged equipment items;
 - b. Authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board;
 - c. Adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards approved by the Board;

- d. Approve transfers of appropriations within capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;
 - e. Adjust revenue and appropriation budgets to incorporate collected revenue at the capital fund contingency project level and project specific levels in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;
2. The County Manager to:
- a. Transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to \$50,000 in accordance with the intent and actions of the Board; however, in no case shall transfers be made or projects be established that contradict the guidelines of authorizing documents, (i.e. SPLOST referendums)
 - b. Reallocate funding among projects approved by the Board as allowed by authorizing documents.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with O.C.G.A. 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project;

BE IT FURTHER RESOLVED that Contingencies and Reserves budgeted in any Fund are available only for authorized transfers under the authority stated above, no expenditures shall be incurred directly to these accounts.

BE IT FURTHER RESOLVED the Board shall approve increases in authorized positions. Vacant authorized positions may be reallocated within the same department or reassigned to another department and filled authorized positions may be reassigned at the same grade level between departments with the authorization of the County Manager.

BE IT FURTHER RESOLVED authority and authorization is delegated to the County Manager and Human Resources Director to review, establish, modify, change, maintain, and implement policies, rules, structure, criteria, etc. to benefit plans, which shall include, but not limited to health premiums, retiree contributions, for staff (both active and retiree status) and Board of Commissioners.

BE IT FURTHER RESOLVED budgets for all Funds of the County are presented as Operating Budgets and or funds expected to be expended during the current fiscal year. These budgets are the maintenance and operations of each of the Departments within those funds. There are separate line item budgets for Capital Outlay for each of the funds, representing large asset purchases that are greater than \$5,000. The various Capital Budgets represent the expected fiscal year expenditure for the projects approved by the Board and/or voter referendum.

HABERSHAM COUNTY BOARD OF COMMISSIONERS

Chairman

Attest:

County Clerk

(Seal)

_____, 2026
Date

Approved as to form:

Habersham County Attorney

Commission Directive List - Personnel				Akins	Harkness	McCellon	Mealor	Woodall	Consensus
				1	1	1	1	1	1
Salary & Benefits									
New Position Requests - General Fund		Requested	Recommend						
District Attorney	FT Circuitwide Office Manager	\$ 62,258	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
	FT Legal Asst (Electronic Media Spec)	62,258		-	-	-	-	-	-
	Increase - ADA	10,816	-	-	-	-	-	-	-
Animal Control	PT Intake Coordinator	25,276	-	-	-	-	-	-	-
Total Positions - Gen Fund		\$ 160,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Position Requests - Other Funds									
Emergency Medical Services	3 FT EMT B/Firefithters to staff Station #15 New Liberty	205,631	205,631	\$ 205,631	\$ 205,631	\$ -	\$ 205,631	\$ 205,631	\$ 205,631
	3 FT EMT B/Firefighter to staff Station #11 Fairview	205,631	205,631	\$ 205,631	\$ 205,631	\$ -	\$ 205,631	\$ 205,631	\$ 205,631
Emerg Comm - 911	FT Training Coordinator	74,159	-	-	-	-	-	-	-
Fitness Center	PT to FT Programs Coordinator	44,297	-	-	-	-	-	-	-
Senior Center	PT Administrative Assistant	25,927	-	-	-	-	-	-	-
	PT Transit Driver	19,322	-	-	-	-	-	-	-
Total Positions - Other Funds		\$ 574,967	\$ 411,262	\$ 411,262	\$ 411,262	\$ -	\$ 411,262	\$ 411,262	\$ 411,262
Wage Adjustments									
General Fund - Full Fiscal Year									
	\$1/HR Employee Increase w/ FICA & WC	752,665		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3% Employee Increase w/ FICA & WC	513,428	513,428	\$ 513,428	\$ 513,428	\$ 513,428	\$ 513,428	\$ 513,428	\$ 513,428
	3.5% Employee Increase w/ FICA & WC	598,999		-	-	-	-	-	-
	4% Employee Increase w/ FICA & WC	684,570		-	-	-	-	-	-
General Fund - 1/2 Fiscal Year									
	\$1/HR Employee Increase w/ FICA & WC	376,333		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3% Employee Increase w/ FICA & WC	256,714		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3.5% Employee Increase w/ FICA & WC	299,500		-	-	-	-	-	-
	4% Employee Increase w/ FICA & WC	342,285		-	-	-	-	-	-
Other Funds - Full Fiscal Year									
	\$1/HR Employee Increase w/ FICA & WC	260,655		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3% Employee Increase w/ FICA & WC	168,010	168,010	\$ 168,010	\$ 168,010	\$ 168,010	\$ 168,010	\$ 168,010	\$ 168,010
	3.5% Employee Increase w/ FICA & WC	196,012		-	-	-	-	-	-
	4% Employee Increase w/ FICA & WC	224,011		-	-	-	-	-	-
Other Funds- 1/2 Fiscal Year									
	\$1/HR Employee Increase w/ FICA & WC	130,328		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3% Employee Increase w/ FICA & WC	84,005		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3.5% Employee Increase w/ FICA & WC	98,006		-	-	-	-	-	-
	4% Employee Increase w/ FICA & WC	112,006		-	-	-	-	-	-
Wage Adjustments		\$ 681,438		\$ 681,438	\$ 681,438	\$ 681,438	\$ 681,438	\$ 681,438	\$ 681,438

				Akins	Harkness	McCellon	Mealor	Woodall	Consensus
Capital Improvement Plan - General Fund				1	1	1	1	1	
Amount Included in Base Budget			\$ 952,488						
		Requested	Recommended						
Elections	Van for Transporting Voting Equipment	50,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Animal Control	Animal Control Trucks	120,000	75,000	75,000	-	-	75,000	75,000	75,000
Sheriff	Video Recorder for Interview Room	20,000	20,000	20,000	-	20,000	20,000	20,000	20,000
Coroner	New Building Renovation	39,500	39,500	39,500	39,500	39,500	39,500	39,500	39,500
P&D	Truck	45,000	-	-	-	-	-	-	-
Facilities Management	Pickup Truck	90,000	50,000	50,000	-	-	50,000	50,000	50,000
	Snow Plow and Salt Spreader	15,000	15,000	15,000	-	-	15,000	15,000	15,000
	Aquatic Center Hallway and Gym HVAC replacement	150,000	150,000	150,000	-	-	150,000	150,000	150,000
	Replace Fence Fairgrounds	144,000	-	-	-	-	-	-	-
	Pave Around Fairgrounds Pavillion	105,000	-	-	-	-	-	-	-
	Repaint Interior of Aquatic Center	99,000	-	-	-	-	-	-	-
	Seal & Restripe Aquatic Center Parking Lot	70,000	70,000	70,000	-	-	70,000	70,000	70,000
	Seal & Paint Pavillion Floor	25,000	25,000	25,000	-	-	25,000	-	-
	Replace Flooring Agriculture Building	38,600	-	-	-	-	-	-	-
	Connect Upper & Lower Parking Admin Building	725,000	-	-	-	-	-	-	-
	Install Gutters on Admin Building	100,000	-	-	-	-	-	-	-
	Repaint Interior of Courthouse	75,000	-	-	-	-	-	-	-
	Repair Roof at Courthouse	35,000	35,000	35,000	-	10,000	35,000	35,000	35,000
	Resurface & Restripe AVITA, Health Dept, & Senior Center Parking Lots	175,000	175,000	175,000	-	-	175,000	175,000	175,000
Information Technology	Computer Upgrades	35,000	35,000	35,000	35,000	20,000	35,000	35,000	35,000
	Vehicle	20,000	-	-	-	-	-	-	-
	Network Upgrade/Redundancy	40,000	40,000	40,000	40,000	20,000	40,000	40,000	40,000
Fleet Department	Rollback Tow Truck	175,000	-	-	-	-	-	-	-
	Pickup Truck	50,000	50,000	50,000	-	-	50,000	50,000	50,000
Fire Department	Administrative Vehicle	75,000	-	-	-	-	-	-	-
	Turn-Out Gear Washer & Dryer	56,500	-	-	-	-	-	-	-
	Station #15 New Liberty Renovation (to staff Full-time)	75,000	-	-	-	-	-	-	-
Recreation	PoolPak Replacement Loan Pymt	70,988	70,988	70,988	-	70,988	70,988	70,988	70,988
	Field Machine	24,000	24,000	24,000	-	20,000	24,000	24,000	24,000
	Golf Cart	10,000	10,000	10,000	-	-	10,000	-	-
	Kubota X1100 RTV	20,280	-	-	-	-	-	-	-
	Sprinkler System Replacement (Diamond Memorial)	30,000	30,000	30,000	-	20,000	30,000	30,000	30,000
	Resurface Tennis & Pickleball Courts	28,000	28,000	28,000	28,000	-	28,000	28,000	28,000
	Resurface Gym Floors	10,000	10,000	10,000	-	-	10,000	10,000	10,000
Total Capital Items - General Fund		\$ 2,840,868	\$ 952,488	\$ 952,488	\$ 142,500	\$ 220,488	\$ 952,488	\$ 917,488	\$ 917,488
Capital Improvement Plan - Other Funds									
Amount Included in Base Budget			\$ 714,604						
Emergency Communications (E911)	Telephone System Upgrade w ECaTS & Tx2911 *Lease								
	Purchase	111,084	111,084	\$ 111,084	\$ 111,084	\$ -	\$ 111,084	\$ 111,084	\$ 111,084
	AT&T ESInet - Next Gen 911 Core Routing Services	45,413	45,413	45,413	45,413	-	45,413	45,413	45,413
	Laptops for Viper & Power 911	40,000	-	-	-	-	-	-	-
	Vehicle	45,000	-	-	-	-	-	-	-
	Omega Key Card Entry	16,333	-	-	-	-	-	-	-
Emergency Medical Services	Remount Ambulance	275,000	275,000	275,000	275,000	100,000	275,000	275,000	275,000
Fitness Center	SciFit Pro2 Total Body Exerciser	6,800	6,800	6,800	-	-	6,800	6,800	6,800
Landfill	Existing Excavator Lease Purchase Payment	168,807	168,807	168,807	168,807	168,807	168,807	168,807	168,807
Recycling	Two Self Contained Compactors (30 cy)	30,000	30,000	30,000	-	-	30,000	-	-
Airport	Land Acquisition	20,000	-	-	-	-	-	-	-
	Perimeter Fencing	56,500	-	-	-	-	-	-	-
	Apron Crack Seal & Remarking	68,333	-	-	-	-	-	-	-
	AWOS Replacement	52,500	52,500	52,500	-	-	52,500	52,500	52,500
	GPU - Ground Power Unit - Diesel	30,000	-	-	-	-	-	-	-
	New Furniture	8,000	-	-	-	-	-	-	-
	Two Courtesy Cars	50,000	-	-	-	-	-	-	-
	Misc Maintenance & Renovations	25,000	25,000	25,000	-	-	25,000	25,000	25,000
Total Capital Items - Special Revenue Funds		\$ 1,048,770	\$ 714,604	\$ 714,604	\$ 600,304	\$ 268,807	\$ 714,604	\$ 684,604	\$ 684,604

Commission Directive List - Agencies			Akins	Harkness	McCellon	Mealor	Woodall	Consensus
Amount Included in Base Budget		\$ 765,881	1	1	1	1	1	
	Requested	Recommended						
AVITA	30,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Soque River Watershed	15,000	10,000	10,000	-	-	10,000	10,000	10,000
Legacy Link	16,000	16,000	16,000	-	16,000	16,000	16,000	16,000
Health Department	198,788	198,788	198,788	-	100,000	198,788	198,788	198,788
DFACS	81,000	81,000	81,000	-	81,000	81,000	81,000	81,000
Boys & Girls Club	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Food 2 Kids	10,000	6,300	6,300	-	10,000	6,300	6,300	6,300
Partnership Habersham	45,000	35,000	35,000	-	-	35,000	35,000	35,000
Libraries	414,718	388,793	388,793	-	200,000	388,793	388,793	388,793
Freedom Hill Recovery	10,000	-	-	-	-	-	-	-
Family Resource Center (Opioid Settlement Funds)	15,000	-	-	-	-	-	-	-
Self-Discovery 24 (Opioid Settlement Funds)	100,000	-	-	-	-	-	-	-
Rape Response, Inc DBA Bridging Hope	7,000	-	-	-	-	-	-	-
Total Agencies	\$ 972,506	\$ 765,881	\$ 765,881	\$ 30,000	\$ 437,000	\$ 765,881	\$ 765,881	\$ 765,881

All Recommended same as FY26 Allocation

Commission Directive List - Miscellaneous			Akins	Harkness	McLellon	Mealor	Woodall	Consensus
Amount Included in Base Budget		\$ 1,388,826	1	1	1	1	1	
	Requested	Recommended						
Recreation - Turf Management	78,642	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Development - Impact Fee Study & Ordinance Consultant	92,818	92,818	92,818	92,818	-	92,818	92,818	92,818
Sheriff - Shift/Training Differential Salaries	105,969	-	-	-	-	-	-	-
Sheriff - Overtime	150,000	100,000	100,000	-	50,000	100,000	100,000	100,000
Jail - Boarding Prisoners	670,000	300,000	300,000	-	200,000	300,000	300,000	300,000
Jail - Prisoner Medical	489,192	400,000	400,000	400,000	200,000	400,000	400,000	400,000
Jail - Prisoner Meals	300,000	200,000	200,000	200,000	100,000	200,000	200,000	200,000
Fire - Training Salary	20,000	-	-	-	-	-	-	-
Fire - Overtime	232,458	214,233	214,233	-	100,000	214,233	214,233	214,233
E911 - Overtime	100,000	81,775	81,775	-	50,000	81,775	81,775	81,775
			-	-	-	-	-	-
			-	-	-	-	-	-
Total Miscellaneous	\$ 2,239,079	\$ 1,388,826	\$ 1,388,826	\$ 692,818	\$ 700,000	\$ 1,388,826	\$ 1,388,826	\$ 1,388,826

FY2027 Proposed Budget



HABERSHAM COUNTY
GEORGIA | Est. 1818

Agenda

FY2027 Proposed Budget



FY2027 Commission Directive List



FY2027 Budget Hearing



**Annual Budget
FY 2026**

FY2027 Proposed Budget

General Fund FY2026 Amended Budget vs. FY2027 Proposed Budget



FY2026 Amended Budget	FY2027 Requested Budget	% <i>Change</i>	FY2027 Proposed Budget	% <i>Change</i>
\$ 41,154,522	\$ 47,126,749	12.67%	\$ 43,988,343	6.44%

Budget Committee cut approximately \$3.1M from Requested

FY2027 General Fund Budget

- The FY2027 Budget is a balanced budget which supports the long-term goals of Habersham County and continues to reflect conservative financial management while recognizing our citizens' demands for effective and efficient service.
- 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. 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 FY2027 General Fund has earmarked \$917,488 for capital projects that will be allocated to the CIP fund. \$604,554 of this will be funded by Fund Balance.
- \$2,840,868 was originally requested for CIP Projects out of the CIP Fund and after review by Management and Department Directors, we have recommended \$952,488 to be put on the Commission Directive List for Commission consideration.

FY2027 Budget

- Departments requested Nine (9) additional Full-time, One (1) Part Time to Full Time, and Three (3) Part Time positions for the Commission Directive List FY2026 General Fund Budget.
 - 1 – Circuit Wide Office Manager
 - 1 – Legal Assistant (Electronic Media Specialist)
 - 6 – EMT B/Firefighters (New Liberty and Fairview Stations)**
 - 1 – 911 Training Coordinator
 - 1 – Fitness Program Coordinator (PT to FT)
 - 1 – Administrative Assistant (PT) Senior Center
 - 1 – Transit Driver (PT) Senior Center

Initial Budget Challenges for FY2027

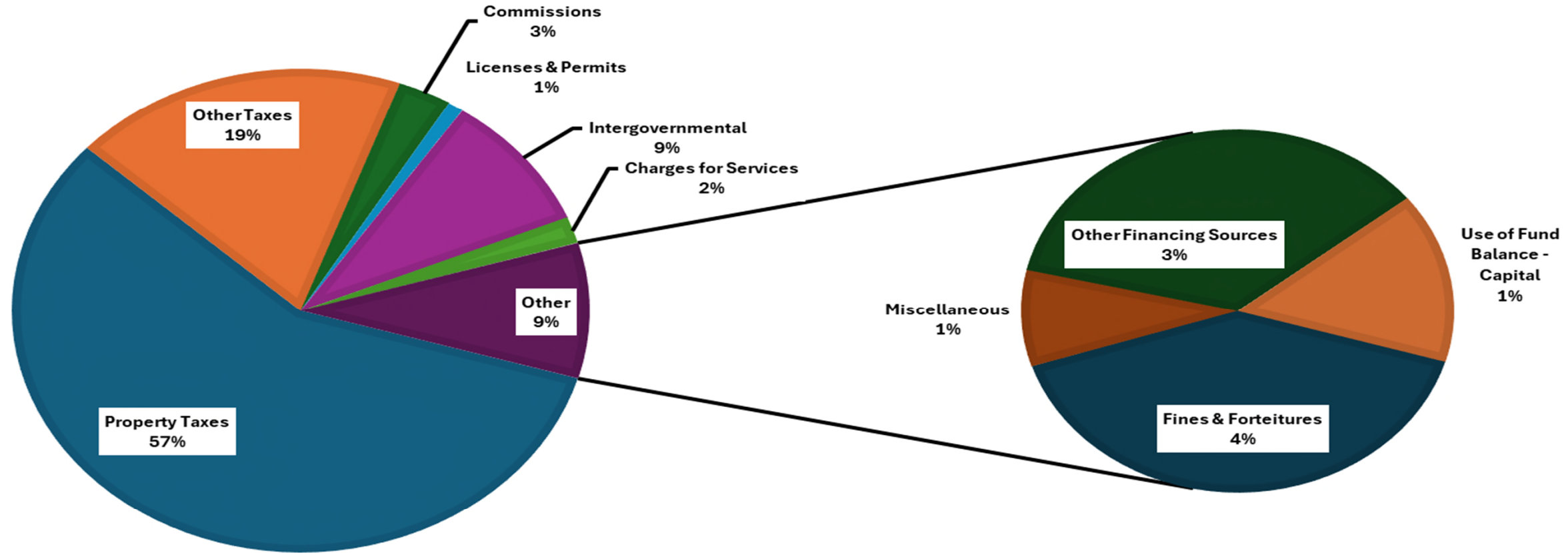
- Increase in base salary budget countywide of 1.5% of \$310,391
Other half of FY26 salary increase of 3%
- Increase to Health Insurance of \$232,000
Half of this cost as been added to the employee's contribution
- Increase to Retirement Payment of \$100,000
Increased due to salary increases as well as credits we utilized to off-set the current year budget
- Increase in utilities of \$127,800
- Increase to 911 Transfer of \$719,640
Increase due to decreased fee collections after losing local land lines and the department is fully staff for the 1st time in many years

Increase to FY2027 base budget of \$1,373,831

	FY2027 General Fund				
	Proposed Revenue Budget Summary by Function				
	FY2026		FY2027		%
Revenue by Type	Amended Budget		Proposed Budget		Change
Property Taxes	\$	23,042,151	\$	25,168,862	8.45%
Other Taxes		7,697,580		8,284,544	7.09%
Commissions		1,293,000		1,317,767	1.88%
Licenses & Permits		365,000		384,040	4.96%
Intergovernmental		3,349,951		4,081,406	17.92%
Charges for Services		815,750		771,200	-5.78%
Fines & Forfeitures		1,665,200		1,612,054	-3.30%
Miscellaneous		357,862		343,916	-4.06%
Other Financing Sources		1,470,000		1,420,000	-3.52%
Use of Fund Balance - Capital		1,098,028		604,554	-81.63%
Total		41,154,522.00		43,988,343.00	6.44%

FY2027 Budget

General Fund Proposed Revenues



	FY2027 General Fund			
	Proposed Expenditure Budget Summary by Function			
	FY2026	FY2027		%
Fund	Amended Budget	Proposed Budget		Change
General Government	\$ 8,972,945	\$ 9,325,524		3.78%
Judicial	5,034,955	5,257,800		4.24%
Public Safety	18,229,193	20,332,075		10.34%
Public Works	3,494,055	3,605,837		3.10%
Health, Welfare & Agencies	515,124	542,653		5.07%
Culture & Recreation	1,716,675	1,741,707		1.44%
Housing & Development	1,212,885	1,329,874		8.80%
Contingency (Gen. Grant Match)	532,231	540,385		1.51%
Capital Oulay	1,056,396	917,488		-15.14%
Debt Services	390,063	395,000		1.25%
Total	41,154,522.00	43,988,343.00		6.44%

FY2027 General Fund Expenditures

		FY2026	FY2027	%
General Government		Budget	Proposed Budget	Change
County-Wide	\$	1,516,547	\$ 1,904,109	20.35%
Commissioners		296,455	291,229	-1.79%
County Manager		345,367	367,970	6.14%
Finance		565,259	490,096	-15.34%
Human Resources		631,845	638,445	1.03%
Tax Commissioner		606,033	678,100	10.63%
Tax Assessor		1,330,566	1,022,052	-30.19%
Board of Equalization		2,200	2,200	0.00%
County Clerk		109,253	113,872	4.06%
Elections & Registration		513,402	590,621	13.07%
Facilities Management		1,678,003	1,811,424	7.37%
Public Information Office		93,399	108,854	14.20%
Information Technology		1,284,616	1,306,552	1.68%
Total		8,972,945.00	9,325,524.00	3.78%

FY2027 General Fund Expenditures

	FY2026	FY2027	%
Judicial	Budget	Proposed Budget	Change
Probate Court	\$ 362,058	\$ 385,136	5.99%
Magistrate Court	374,875	394,961	5.09%
Clerk of Court	1,022,328	1,062,174	3.75%
Superior Court	451,644	519,821	13.12%
District Attorney	715,453	737,059	2.93%
Public Defender	1,101,221	1,125,084	2.12%
Juvenile Court	487,767	513,541	5.02%
State Court	316,439	309,744	-2.16%
Solicitor	203,170	210,280	3.38%
Total	5,034,955.00	5,257,800.00	4.24%

FY2027 General Fund Expenditures

	FY2026	FY2027	%
Pubic Safety	Budget	Proposed Budget	Change
Sheriff	\$ 5,558,602	\$ 5,852,363	5.02%
Jail	4,619,208	4,899,990	5.73%
Heat	292,061	325,380	10.24%
School Resource Officers	1,194,504	1,320,121	9.52%
Animal Control	789,508	1,008,500	21.71%
Coroner	101,190	103,515	2.25%
Fire	4,492,382	4,945,120	9.16%
EMA	170,188	145,896	-16.65%
E-911 Transfer Out	1,011,550	1,731,190	41.57%
Total	18,229,193.00	20,332,075.00	10.34%

	FY2027 General Fund Expenditures			
		FY2026	FY2027	%
Public Works		Budget	Proposed Budget	Change
Fleet Maintenance	\$	960,014	\$ 896,207	-7.12%
Roads & Bridges		2,534,041	2,709,630	6.48%
Total		3,494,055.00	3,605,837.00	3.10%
		FY2026	FY2027	%
Culture & Recreation		Budget	Proposed Budget	Change
Parks & Recreation	\$	1,327,882	\$ 1,352,914	1.85%
Library System		388,793	388,793	0.00%
Total		1,716,675.00	1,741,707.00	1.44%

FY2027 General Fund Expenditures

		FY2026	FY2027	%
Health, Welfare & Agencies		Budget	Proposed Budget	Change
Health Department	\$	198,788	\$ 198,788	0.00%
DFACs		80,000	80,000	0.00%
Indigent Burial		1,000	10,000	90.00%
Mental Health - AVITA		-	-	0.00%
Soque River Watershed Association		10,000	10,000	0.00%
Legacy Link		16,000	16,000	0.00%
Forestry Commission		7,660	7,660	0.00%
Boys & Girls Club		30,000	30,000	0.00%
Habersham Food 2 Kids		6,300	6,300	0.00%
Partnership Habersham		35,000	35,000	0.00%
Extension Services		130,376	148,905	12.44%
Total		515,124.00	542,653.00	5.07%

FY2027 General Fund Expenditures

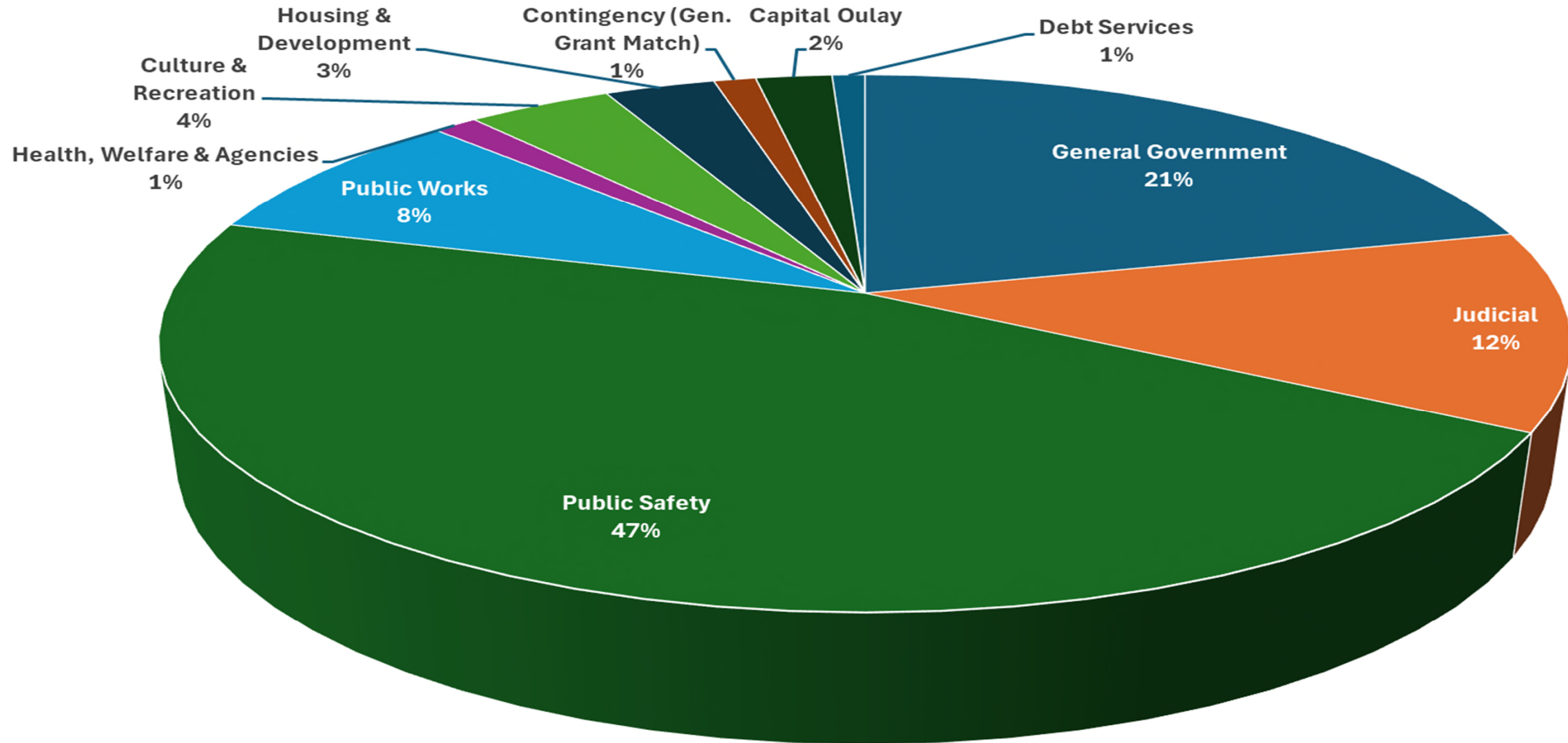
		FY2026	FY2027	%
Housing & Development		Budget	Proposed Budget	Change
Planning & Development	\$	661,382	\$ 785,691	15.82%
Planning Commission		4,875	5,500	11.36%
Transit Transfer Out		81,628	87,433	6.64%
Board of Education		465,000	451,250	-3.05%
Total		1,212,885.00	1,329,874.00	8.80%
		FY2026	FY2027	%
Culture & Recreation		Budget	Proposed Budget	Change
Debt Service	\$	390,063	\$ 395,000	1.25%
Total		390,063.00	395,000.00	1.25%

FY2027 General Fund Expenditures

		FY2026	FY2027	%
Capital Improvement Prog.		Budget	Proposed Budget	Change
CIP Transfer	\$	1,056,396	\$ 917,488	-15.14%
Total		1,056,396.00	917,488.00	-15.14%
		FY2026	FY2027	%
Contingencies		Budget	Proposed Budget	Change
Grant Match Contingency	\$	100,000	\$ 100,000	0.00%
Contingency		432,231	440,385	1.85%
Total		532,231.00	540,385.00	1.85%

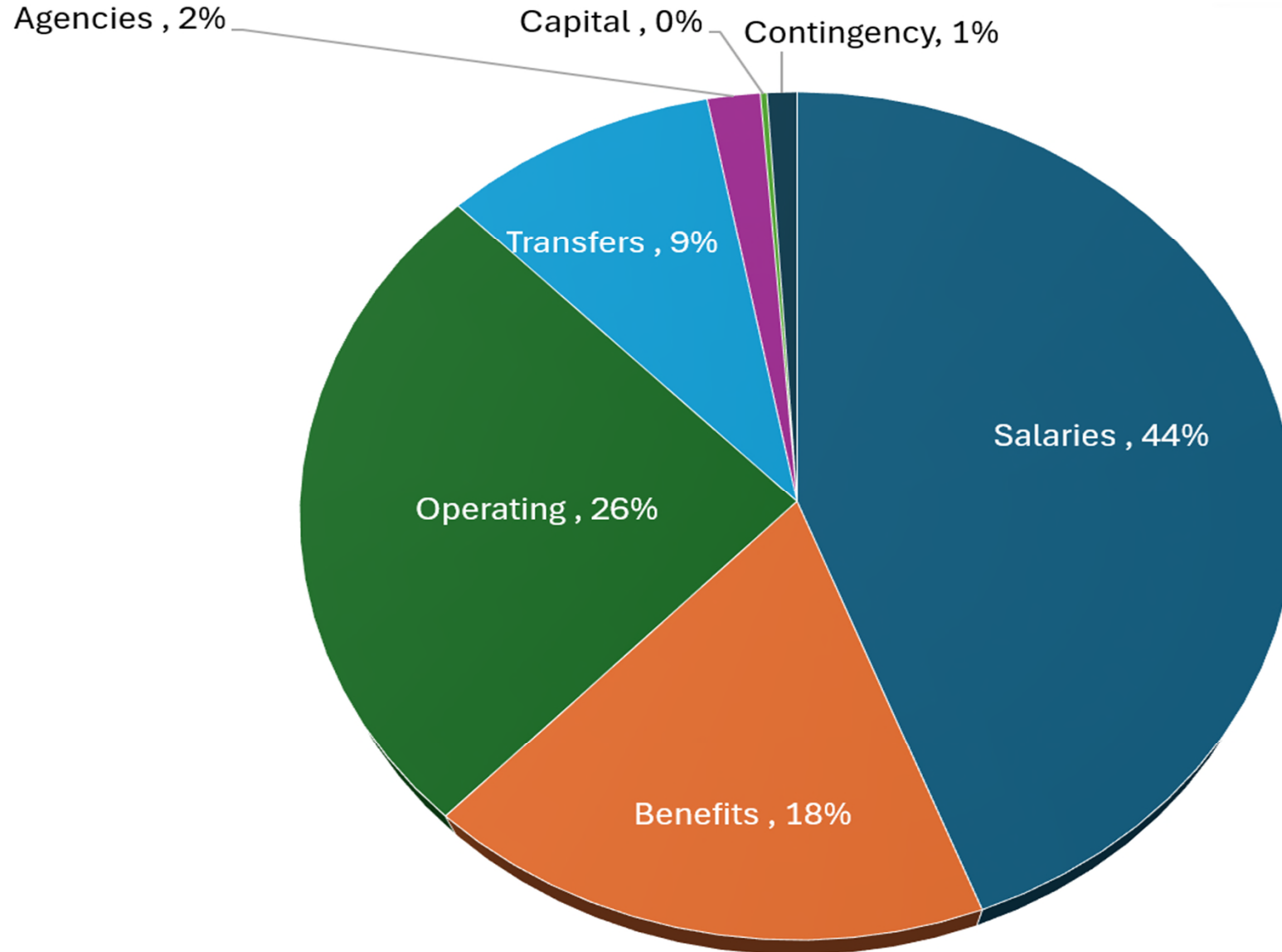
General Fund Expenditures

FY2027 Proposed \$43,988,343



General Fund

FY2027 Proposed \$43,988,343



FY2027 Proposed Budget



How we balanced the budget with a goal of a full rollback:

- Addition of a 1.63% increase in 2025 taxes due to estimated appeals not coming in as stated.
- Addition of a 2.84% increase to property tax –real/organic growth increase to the digest according to the Tax Assessor's Office.
- Increased select revenues after considering historical factors.
- One-time use of Fund Balance in the amount of \$604,554 for CIP

Special Revenue Funds

Fund	FY 2026 Budget	FY 2027 Proposed	Change
Indigent Defense Fund	\$100	\$100	- 0.00%
Jail Fund	\$130,000	\$85,000	\$(45,000) -53%
Inmate Welfare Fund	\$45,000	\$40,000	\$(5,000) -13%
Juvenile Services	\$10,000	\$7,500	\$(2,500) -33%
Law Library	\$25,050	\$25,050	- 0.00%
Opioid Settlement	\$45,000	\$64,000	\$19,000 30%
EMS Fund	\$5,316,706	\$5,847,245	\$530,539 9%
E911	\$2,389,250	\$2,647,190	\$257,940 10%
SARP Grant Fund	\$50,000	\$50,000	- 0.00%

Special Revenue Funds

Fund	FY 2026 Budget	FY 2027 Proposed	Change
ARPA (America Rescue Plan Act)	\$2,000,000	\$2,000,000	- 0.00%
Senior Center	\$680,567	\$936,378	\$254,101 27%
Hotel/Motel Tax	\$250,000	\$250,000	- 0.00%
Fitness Center	\$113,392	\$102,125	\$(11,267) -11%
Accountability Courts	\$1,498,448	\$1,554,500	\$56,052 4%
Total Special Revenue Funds	\$12,555,223	\$13,609,088	\$1,053,865 8%

Capital Funds

Fund	FY 2026 Budget	FY 2027 Proposed	Change
CIP	\$1,127,136	\$847,488	\$(279,648) -33%
SPLOST VII	\$15,675,546	\$11,400,000	\$(4,275,546) -38%
SPLOST VIII	-	\$578,350	\$578,350 100%
TOTAL CAPITAL FUNDS	\$16,802,682	\$12,825,838	\$(3,976,844) -29%

Hospital Debt Fund

Fund	FY 2026 Budget	FY 2027 Proposed	Change
Hospital Debt	\$3,544,146	\$3,497,466	\$(46,680) -1%

Component Unit

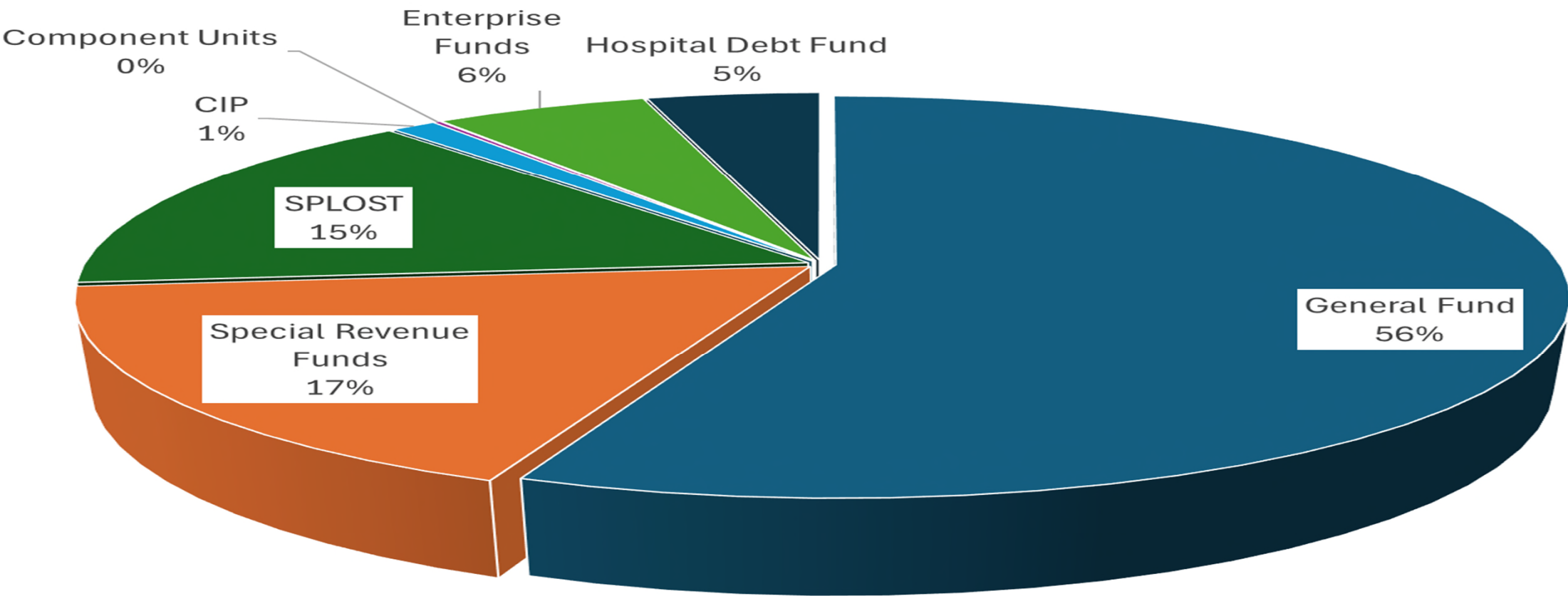
Fund	FY 2026 Budget	FY 2027 Proposed	Change
Development Authority	\$111,996	\$138,206	\$26,210 19%

Enterprise Funds

Funds	FY 2026 Budget	FY 2027 Proposed	Change
Landfill	\$2,679,395 \$51,685 CIP	\$2,692,174 \$168,807 CIP	\$125,763 4%
Transit	\$192,322	\$189,433	\$(2,889) -2%
Airport	\$1,018,907 \$1,788,546 CIP	\$1,081,573 \$205,000 CIP	\$(1,525,349) -119%
TOTAL ENTERPRISE FUNDS	\$3,890,624 \$1,840,231 CIP	\$3,928,968 \$403,807 CIP	\$(1,406,687) -123%

Total Proposed Budget By Fund

FY2027 Proposed \$78,465,929



TOTAL ALL FUNDS	FY 2026 Budget	FY 2027 Proposed	Change
	\$79,908,031	\$78,465,929	-1.84%



Commission Directive List

FY2027 Position Requests

Commission Directive List - Personnel				Akins	Harkness	McCellon	Mealor	Woodall	Consensus
Salary & Benefits				1	1	1	1	1	1
New Position Requests - General Fund		Requested	Recommend						
District Attorney	FT Circuitwide Office Manager	\$ 62,258	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
	FT Legal Asst (Electronic Media Spec)	62,258		-	-	-	-	-	-
	Increase - ADA	10,816	-	-	-	-	-	-	-
Animal Control	PT Intake Coordinator	25,276	-	-	-	-	-	-	-
Total Positions - Gen Fund		\$ 160,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Position Requests - Other Funds									
Emergency Medical Services	3 FT EMT B/Firefithters to staff Station #15 New Liberty	205,631	205,631	\$ 205,631	\$ 205,631	\$ -	\$ 205,631	\$ 205,631	\$ 205,631
	3 FT EMT B/Firefighter to staff Station #11 Fairview	205,631	205,631	\$ 205,631	\$ 205,631	\$ -	\$ 205,631	\$ 205,631	\$ 205,631
Emerg Comm - 911	FT Training Coordinator	74,159	-	-	-	-	-	-	-
Fitness Center	PT to FT Programs Coordinator	44,297	-	-	-	-	-	-	-
Senior Center	PT Administrative Assistant	25,927	-	-	-	-	-	-	-
	PT Transit Driver	19,322	-	-	-	-	-	-	-
Total Positions - Other Funds		\$ 574,967	\$ 411,262	\$ 411,262	\$ 411,262	\$ -	\$ 411,262	\$ 411,262	\$ 411,262



FY2027 Wage Adjustments

Commission Directive List - Personnel				Akins	Harkness	McCellon	Mealor	Woodall	Consensus
Wage Adjustments									
General Fund - Full Fiscal Year									
	\$1/HR Employee Increase w/ FICA & WC	752,665		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3% Employee Increase w/ FICA & WC	513,428	513,428	\$ 513,428	\$ 513,428	\$ 513,428	\$ 513,428	\$ 513,428	\$ 513,428
	3.5% Employee Increase w/ FICA & WC	598,999		-	-	-	-	-	-
	4% Employee Increase w/ FICA & WC	684,570		-	-	-	-	-	-
General Fund - 1/2 Fiscal Year									
	\$1/HR Employee Increase w/ FICA & WC	376,333		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3% Employee Increase w/ FICA & WC	256,714		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3.5% Employee Increase w/ FICA & WC	299,500		-	-	-	-	-	-
	4% Employee Increase w/ FICA & WC	342,285		-	-	-	-	-	-
Other Funds - Full Fiscal Year									
	\$1/HR Employee Increase w/ FICA & WC	260,655		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3% Employee Increase w/ FICA & WC	168,010	168,010	\$ 168,010	\$ 168,010	\$ 168,010	\$ 168,010	\$ 168,010	\$ 168,010
	3.5% Employee Increase w/ FICA & WC	196,012		-	-	-	-	-	-
	4% Employee Increase w/ FICA & WC	224,011		-	-	-	-	-	-
Other Funds- 1/2 Fiscal Year									
	\$1/HR Employee Increase w/ FICA & WC	130,328		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3% Employee Increase w/ FICA & WC	84,005		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3.5% Employee Increase w/ FICA & WC	98,006		-	-	-	-	-	-
	4% Employee Increase w/ FICA & WC	112,006		-	-	-	-	-	-
Wage Adjustments			\$ 681,438	\$ 681,438	\$ 681,438	\$ 681,438	\$ 681,438	\$ 681,438	\$ 681,438



FY2027 General Fund Capital Improvement Projects/Purchases

Commission Directive List - CIP				Akins	Harkness	McCellon	Mealor	Woodall	Consensus
Capital Improvement Plan - General Fund				1	1	1	1	1	
Amount Included in Base Budget			\$ 952,488						
			Requested Recommended						
Elections	Van for Transporting Voting Equipment	50,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Animal Control	Animal Control Trucks	120,000	75,000	75,000	-	-	75,000	75,000	75,000
Sheriff	Video Recorder for Interview Room	20,000	20,000	20,000	-	20,000	20,000	20,000	20,000
Coroner	New Building Renovation	39,500	39,500	39,500	39,500	39,500	39,500	39,500	39,500
P&D	Truck	45,000	-	-	-	-	-	-	-
Facilities Management	Pickup Truck	90,000	50,000	50,000	-	-	50,000	50,000	50,000
	Snow Plow and Salt Spreader	15,000	15,000	15,000	-	-	15,000	15,000	15,000
	Aquatic Center Hallway and Gym HVAC replacement	150,000	150,000	150,000	-	-	150,000	150,000	150,000
	Replace Fence Fairgrounds	144,000	-	-	-	-	-	-	-
	Pave Around Fairgrounds Pavillion	105,000	-	-	-	-	-	-	-
	Repaint Interior of Aquatic Center	99,000	-	-	-	-	-	-	-
	Seal & Restripe Aquatic Center Parking Lot	70,000	70,000	70,000	-	-	70,000	70,000	70,000
	Seal & Paint Pavillion Floor	25,000	25,000	25,000	-	-	25,000	-	-
	Replace Flooring Agriculture Building	38,600	-	-	-	-	-	-	-
	Connect Upper & Lower Parking Admin Building	725,000	-	-	-	-	-	-	-
	Install Gutters on Admin Building	100,000	-	-	-	-	-	-	-
	Repaint Interior of Courthouse	75,000	-	-	-	-	-	-	-
	Repair Roof at Courthouse	35,000	35,000	35,000	-	10,000	35,000	35,000	35,000
	Resurface & Restripe AVITA, Health Dept, & Senior Center								
	Parking Lots	175,000	175,000	175,000	-	-	175,000	175,000	175,000

FY2027 General Fund Capital Improvement Projects/Purchases

Commission Directive List - CIP				Akins	Harkness	McCellon	Mealor	Woodall	Consensus
Capital Improvement Plan - General Fund				1	1	1	1	1	
Amount Included in Base Budget			\$ 952,488						
Information Technology	Computer Upgrades	35,000	35,000	35,000	35,000	20,000	35,000	35,000	35,000
	Vehicle	20,000		-	-	-	-	-	-
	Network Upgrade/Redundancy	40,000	40,000	40,000	40,000	20,000	40,000	40,000	40,000
Fleet Department	Rollback Tow Truck	175,000	-	-	-	-	-	-	-
	Pickup Truck	50,000	50,000	50,000	-	-	50,000	50,000	50,000
Fire Department	Administrative Vehicle	75,000	-	-	-	-	-	-	-
	Turn-Out Gear Washer & Dryer	56,500	-	-	-	-	-	-	-
	Station #15 New Liberty Renovation (to staff Full-time)	75,000	-	-	-	-	-	-	-
Recreation	PoolPak Replacement Loan Pymt	70,988	70,988	70,988	-	70,988	70,988	70,988	70,988
	Field Machine	24,000	24,000	24,000	-	20,000	24,000	24,000	24,000
	Golf Cart	10,000	10,000	10,000	-	-	10,000	-	-
	Kubota X1100 RTV	20,280	-	-	-	-	-	-	-
	Sprinkler System Replacement (Diamond Memorial)	30,000	30,000	30,000	-	20,000	30,000	30,000	30,000
	Resurface Tennis & Pickleball Courts	28,000	28,000	28,000	28,000	-	28,000	28,000	28,000
	Resurface Gym Floors	10,000	10,000	10,000	-	-	10,000	10,000	10,000
Total Capital Items - General Fund		\$ 2,840,868	\$ 952,488	\$ 952,488	\$ 142,500	\$ 220,488	\$ 952,488	\$ 917,488	\$ 917,488



FY2027 Other Funds Capital Improvement Projects/Purchases

Commission Directive List - CIP				Akins	Harkness	McCellon	Mealor	Woodall	Consensus
Capital Improvement Plan - Other Funds									
Amount Included in Base Budget			\$ 714,604						
Emergency Communications (E911)	Telephone System Upgrade w ECaTS & Tx2911								
	*Lease Purchase	111,084	111,084	\$ 111,084	\$ 111,084	\$ -	\$ 111,084	\$ 111,084	\$ 111,084
	AT&T ESInet - Next Gen 911 Core Routing Services	45,413	45,413	45,413	45,413	-	45,413	45,413	45,413
	Laptops for Viper & Power 911	40,000	-	-	-	-	-	-	-
	Vehicle	45,000	-						
	Omega Key Card Entry	16,333	-	-	-	-	-	-	-
Emergency Medical Services	Remount Ambulance	275,000	275,000	275,000	275,000	100,000	275,000	275,000	275,000
Fitness Center	SciFit Pro2 Total Body Exerciser	6,800	6,800	6,800	-	-	6,800	6,800	6,800
Landfill	Existing Excavator Lease Purchase Payment	168,807	168,807	168,807	168,807	168,807	168,807	168,807	168,807
Recycling	Two Self Contained Compactors (30 cy)	30,000	30,000	30,000	-	-	30,000	-	-
Airport	Land Acquisition	20,000	-	-	-	-	-	-	-
	Perimeter Fencing	56,500	-	-	-	-	-	-	-
	Apron Crack Seal & Remarking	68,333	-	-	-	-	-	-	-
	AWOS Replacement	52,500	52,500	52,500	-	-	52,500	52,500	52,500
	GPU - Ground Power Unit - Diesel	30,000	-	-	-	-	-	-	-
	New Furniture	8,000	-	-	-	-	-	-	-
	Two Courtesy Cars	50,000	-	-	-	-	-	-	-
	Misc Maintenance & Renovations	25,000	25,000	25,000	-	-	25,000	25,000	25,000
							-		
Total Capital Items - Special Revenue Funds		\$ 1,048,770	\$ 714,604	\$ 714,604	\$ 600,304	\$ 268,807	\$ 714,604	\$ 684,604	\$ 684,604



FY2027 Agency Allocations

Commission Directive List - Agencies			Akins	Harkness	McCellon	Mealor	Woodall	Consensus
Amount Included in Base Budget		\$ 765,881	1	1	1	1	1	
	Requested	Recommended						
AVITA	30,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Soque River Watershed	15,000	10,000	10,000	-	-	10,000	10,000	10,000
Legacy Link	16,000	16,000	16,000	-	16,000	16,000	16,000	16,000
Health Department	198,788	198,788	198,788	-	100,000	198,788	198,788	198,788
DFACS	81,000	81,000	81,000	-	81,000	81,000	81,000	81,000
Boys & Girls Club	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Food 2 Kids	10,000	6,300	6,300	-	10,000	6,300	6,300	6,300
Partnership Habersham	45,000	35,000	35,000	-	-	35,000	35,000	35,000
Libraries	414,718	388,793	388,793	-	200,000	388,793	388,793	388,793
Freedom Hill Recovery	10,000	-	-	-	-	-	-	-
Family Resource Center (Opioid Settlement Funds)	15,000	-	-	-	-	-	-	-
Self-Discovery 24 (Opioid Settlement Funds)	100,000	-	-	-	-	-	-	-
Rape Response, Inc DBA Bridging Hope	7,000	-	-	-	-	-	-	-
Total Agencies	\$ 972,506	\$ 765,881	\$ 765,881	\$ 30,000	\$ 437,000	\$ 765,881	\$ 765,881	\$ 765,881

All Recommended same as FY26 Allocation



FY2027 Miscellaneous Budget Items

Commission Directive List - Miscellaneous			Akins	Harkness	McLellon	Mealor	Woodall	Consensus
Amount Included in Base Budget			\$ 1,388,826	1	1	1	1	1
	Requested	Recommended						
Recreation - Turf Management	78,642	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Development - Impact Fee Study & Ordinance Consultant	92,818	92,818	92,818	92,818	-	92,818	92,818	92,818
Sheriff - Shift/Training Differential Salaries	105,969	-	-	-	-	-	-	-
Sheriff - Overtime	150,000	100,000	100,000	-	50,000	100,000	100,000	100,000
Jail - Boarding Prisoners	670,000	300,000	300,000	-	200,000	300,000	300,000	300,000
Jail - Prisoner Medical	489,192	400,000	400,000	400,000	200,000	400,000	400,000	400,000
Jail - Prisoner Meals	300,000	200,000	200,000	200,000	100,000	200,000	200,000	200,000
Fire - Training Salary	20,000	-	-	-	-	-	-	-
Fire - Overtime	232,458	214,233	214,233	-	100,000	214,233	214,233	214,233
E911 - Overtime	100,000	81,775	81,775	-	50,000	81,775	81,775	81,775
			-	-	-	-	-	-
			-	-	-	-	-	-
Total Miscellaneous	\$ 2,239,079	\$ 1,388,826	\$ 1,388,826	\$ 692,818	\$ 700,000	\$ 1,388,826	\$ 1,388,826	\$ 1,388,826





Questions??

HB974: Appropriations - HTRG

This is a potential savings of approximately \$202
on a \$350,000 home.

Homeowners Tax Relief Grants (HTRG):

- \$850M in funding for Homeowners Tax Relief Grants
- Application to be included in digest submission package
 - Continuation of \$18,000 per eligible homestead
 - County and Municipal Governments apply independently
- Funds available until depletion, anticipation of exhausting funds