HABERSHAM COUNTY BOARD OF COMMISSION

EXECUTIVE SUMMARY

SUBJECT: 2025-06-003 FY2026 Budget Approval and Final Adoption and Approval of FY2026 Budget Resolution

DATE: **June 27, 2025**

(X) RECOMMENDATION
( ) POLICY DISCUSSION
( ) STATUS REPORT
( ) OTHER

BUDGET IFORMATION:
ANNUAL-
CAPITAL-

COMMISSION ACTION REQUESTED ON: June 30, 2025

PURPOSE: Recommend Approval and Adoption of the FY2026 Habersham County General Fund, Special Revenue Funds, Capital Project Funds and Enterprise Funds. Total Budget for all Funds is $80,366,107.

BACKGROUND / HISTORY: The FY2025 budget process began in January 2025 with the collection of position, capital requests, and operating budget worksheets from Department Directors and Elected Officials. In February 2025 the Budget Committee reviewed and discussed those requests with the County Manager. The operating budget requests were summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 25-27, 2025 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 & early June 2025 where the budget was examined and further refined, then citizen input was welcomed during a public meeting held on June 16, 2025 and again on June 23, 2025. The FY2026 budget is scheduled for presentation to the Commission for approval on June 30, 2025. The FY2026 budget for all funds is $80,366,107 and $40,883,429 for the General Fund.

The Tax Assessor has had another challenging year compiling the 2025 Tax Digest due converting existing data to a new software where issues have continued to be found and the implementation of House Bill 581. Final Tax Digest amounts could not be delivered to the Board prior to the June 30th meeting in order to hold the proper public hearings for the millage rate adoption process to take place. Millage Rate hearings and adoption will be scheduled once the Final Tax Digest has been received from the Tax Assessors.

FACTS AND ISSUES:

- The FY2026 Budget for Habersham County General Fund is proposed at $40,883,429.
- The FY2026 Budget for Habersham Co Special Revenue Funds is proposed at $12,667,219.
- The FY2026 Budget for Habersham Co Capital Project Funds is proposed at $21,075,997.
- The FY2026 Budget for Habersham County Enterprise Funds is proposed at $5,739,462.

OPTIONS:
1) Approve and Adopt the FY2026 Budget for Habersham County and the FY2026 Budget Resolution - total amount of all Funds is $80,366,107..
2) Deny Approval and Adoption of the FY2025 Budget for Habersham County and the FY2025 Budget Resolution - total amount of all Funds $80,366,117.
3) Commission defined alternative.

RECOMMENDED SAMPLE MOTION: Move to Approve of the FY2026 Habersham County Budget and Budget Resolution 2025-06-003 for the General Fund $40,883,429 and totaling $80,366,107 for all County Funds plus authorize Chairman to sign and execute the Budget Resolution and any other documents needed.

DEPARTMENT:

Prepared by:

Director ___ _____

ADMINISTRATIVE COMMENTS:_____
_____
_____

_____ **DATE:**_____
County Manager

RESOLUTION 2025-06-003

HABERSHAM COUNTY FY 2026 BUDGET ADOPTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2026 BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, 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 2025 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 2026 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 2026 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 2026 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 2026 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

_____
Jimmy Tench, Chairman

Attest:

_____
Brandalin Carnes, County Clerk

(Seal)

_____, 2025
Date

Approved as to form:

_____
Donnie Hunt, County Attorney