FY2026 Proposed Budget

HABERSHAM COUNTY

GEORGIA | Est. 1818

Agenda

- FY2026 Budget Process
- FY2026 Proposed Budget
- FY2026 Budget Hearing

HABERSHAM COUNTY
GEORGIA | Est. 1818

Budget Process

January – Sent out Department Budget Documents

February – Budget Documents were sent back to Finance

March – Budget Meetings with Departments

April – Finance made 1st round of cuts

May – Met with Commissioners individually and made 2nd round of cuts

June – Met with Commissioners individually, Work Session, Budget Hearings and Adoption of Budget





FY2026 Proposed Budget

General Fund
FY2025 Approved Budget vs. FY2026 Proposed Budget

FY2025 Budget	FY2026 Requested Budget	% Change	FY2026 Proposed Budget	% Change
$ 39,171,485	$ 44,147,358	*11.27%*	$ 40,883,429	*4.19%*

FY2026 General Fund Budget

- The FY2026 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 FY2026 General Fund has earmarked $1,082,136 for capital projects that will be allocated to the CIP fund. $1,011,396 of this will be funded by Fund Balance.
- $3,152,303 was originally requested for CIP Projects out of the CIP Fund and after review by Management and Department Directors, we have recommended up to $1,082,136 to be put on the Commission Directive List for Commission consideration.

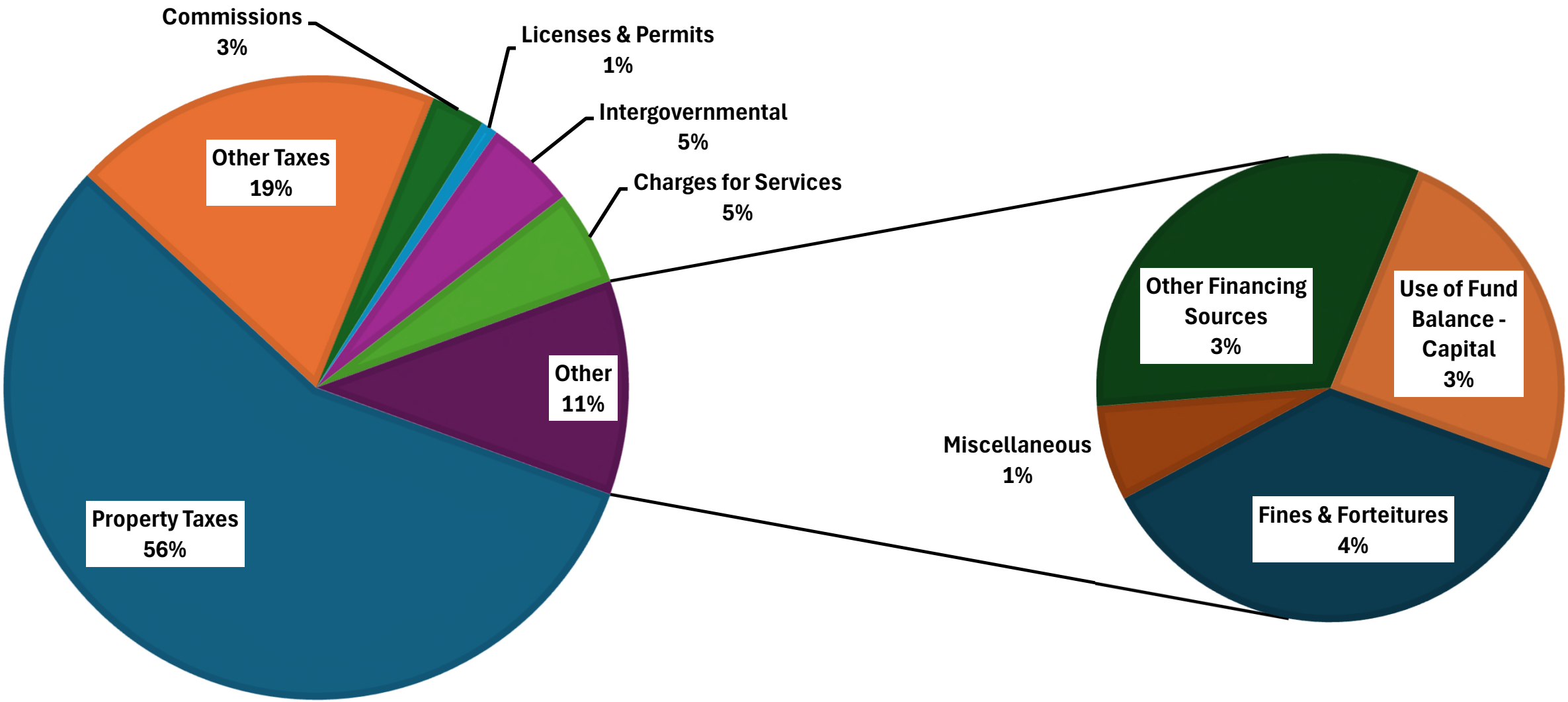
FY2026 General Fund Budget

- Nine (9) additional Full-time and/or Two (2) Part Time positions have been requested for the Commission Directive List FY2026 General Fund Budget.
  - 1 – Solicitor Investigator – (FT or PT)
  - 1 – Deputy Coroner – (PT)
  - 7 – Fire Department & EMS Department Positions
  - 1 – 911 Training Coordinator
- Six (6) request to reclass Firefighter positions to Sergeant.

FY2026 General Fund
Proposed Revenue Budget Summary by Function

Revenue by Type	FY2025 Budget	FY2026 Proposed Budget	% Change
Property Taxes	$ 22,165,414	$ 23,042,151	3.80%
Other Taxes	7,449,900	7,851,580	5.12%
Commissions	1,136,000	1,143,000	0.61%
Licenses & Permits	344,500	350,000	1.57%
Intergovernmental	1,728,592	1,939,209	10.86%
Charges for Services	2,065,404	2,021,712	-2.16%
Fines & Forteitures	1,654,915	1,661,200	0.38%
Miscellaneous	246,760	298,362	17.30%
Other Financing Sources	980,000	1,470,000	33.33%
Use of Fund Balance - Capital	1,400,000	1,106,215	-26.56%
Total	**39,171,485.00**	**40,883,429.00**	4.19%

FY2026 Budget
General Fund Proposed Revenues



Initial Budget Challenges for FY2026

- Increase to Health Insurance of $600,000
- Increase to Retirement Payment of $505,819
- Increase in base salary budget in select EO departments of $830,868
- No Tax Digest – At this point.

Increase to FY2026 base budget of $1,936,687

FY2026 General Fund
Proposed Expenditure Budget Summary by Function

Fund	FY2025 Budget	FY2026 Proposed Budget	% Change
General Government	$ 8,804,613	$ 9,080,929	3.04%
Judicial	4,823,816	5,050,591	4.49%
Public Safety	15,935,388	17,970,526	11.32%
Public Works	3,384,557	3,494,055	3.13%
Health, Welfare & Agencies	312,359	515,124	39.36%
Culture & Recreation	2,037,211	1,716,675	-18.67%
Housing & Development	1,386,590	1,209,070	-14.68%
Contingency (Gen. Grant Match)	400,000	400,000	0.00%
Capital Oulay	1,697,951	1,056,396	-60.73%
Debt Services	389,000	390,063	0.27%
Total	**39,171,485.00**	**40,883,429.00**	4.19%

FY2026 General Fund Expenditures

General Government	FY2025 Budget	FY2026 Proposed Budget	% Change
County-Wide	$ 1,685,670	$ 1,516,547	-11.15%
Commissioners	278,652	296,455	6.01%
County Manager	385,116	345,367	-11.51%
Finance	624,918	565,179	-10.57%
Human Resources	643,535	631,845	-1.85%
Tax Commissioner	538,882	714,097	24.54%
Tax Assessor	1,223,110	1,330,566	8.08%
Board of Equalization	2,750	2,200	-25.00%
County Clerk	99,196	109,253	9.21%
Elections & Registration	517,470	513,402	-0.79%
Facilities Management	1,542,777	1,678,003	8.06%
Public Information Office	83,218	93,399	10.90%
Information Technology	1,179,319	1,284,616	8.20%
Total	**8,804,613.00**	**9,080,929.00**	3.04%

FY2026 General Fund Expenditures

Judicial	FY2025 Budget	FY2026 Proposed Budget	% Change
Probate Court	$ 362,177	$ 362,058	-0.03%
Magistrate Court	393,404	374,875	-4.94%
Clerk of Court	950,919	1,022,328	6.98%
Superior Court	448,144	451,644	0.77%
District Attorney	756,345	715,953	-5.64%
Public Defender	981,927	1,116,357	12.04%
Juvenile Court	389,197	487,767	20.21%
State Court	330,713	316,439	-4.51%
Solicitor	210,990	203,170	-3.85%
Total	**4,823,816.00**	**5,050,591.00**	4.49%

FY2026 General Fund Expenditures

Pubic Safety	FY2025 Budget	FY2026 Proposed Budget	% Change
Sheriff	$ 4,874,583	$ 5,567,633	12.45%
Jail	4,193,848	4,619,208	9.21%
Heat	111,925	292,061	61.68%
School Resource Officers	1,085,968	1,194,504	9.09%
Animal Control	840,588	789,508	-6.47%
Coroner	69,981	101,190	30.84%
Fire	4,160,144	4,224,684	1.53%
EMA	160,351	170,188	5.78%
E-911 Transfer Out	438,000	1,011,550	56.70%
Total	**15,935,388.00**	**17,970,526.00**	11.32%

FY2026 General Fund Expenditures

Public Works		FY2025 Budget		FY2026 Proposed Budget	% Change
Fleet Maintenance	$	919,373	$	960,014	4.23%
Roads & Bridges		2,465,184		2,534,041	2.72%
Total		**3,384,557.00**		**3,494,055.00**	3.13%
Culture & Recreation		**Budget**		**Proposed Budget**	**Change**
Parks & Recreation	$	1,201,861	$	1,327,882	9.49%
Gymnastics		470,350		-	-100.00%
Library System		365,000		388,793	6.12%
Total		**2,037,211.00**		**1,716,675.00**	-18.67%

FY2026 General Fund Expenditures

Health, Welfare & Agencies	FY2025 Budget	FY2026 Proposed Budget	% Change
Health Department	$ 35,000	$ 198,788	82.39%
DFACs	83,700	81,000	-3.33%
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	100.00%
Extension Services	123,699	130,376	5.12%
Total	**312,359**	**515,124**	39.36%

FY2026 General Fund Expenditures

Housing & Development		FY2025 Budget		FY2026 Proposed Budget	% Change
Planning & Development	$	826,975	$	661,382	-25.04%
Planning Commission		10,750		4,875	-120.51%
Transit Transfer Out		73,865		77,813	5.07%
Board of Education		475,000		465,000	-2.15%
Total		**1,386,590.00**		**1,209,070.00**	-14.68%

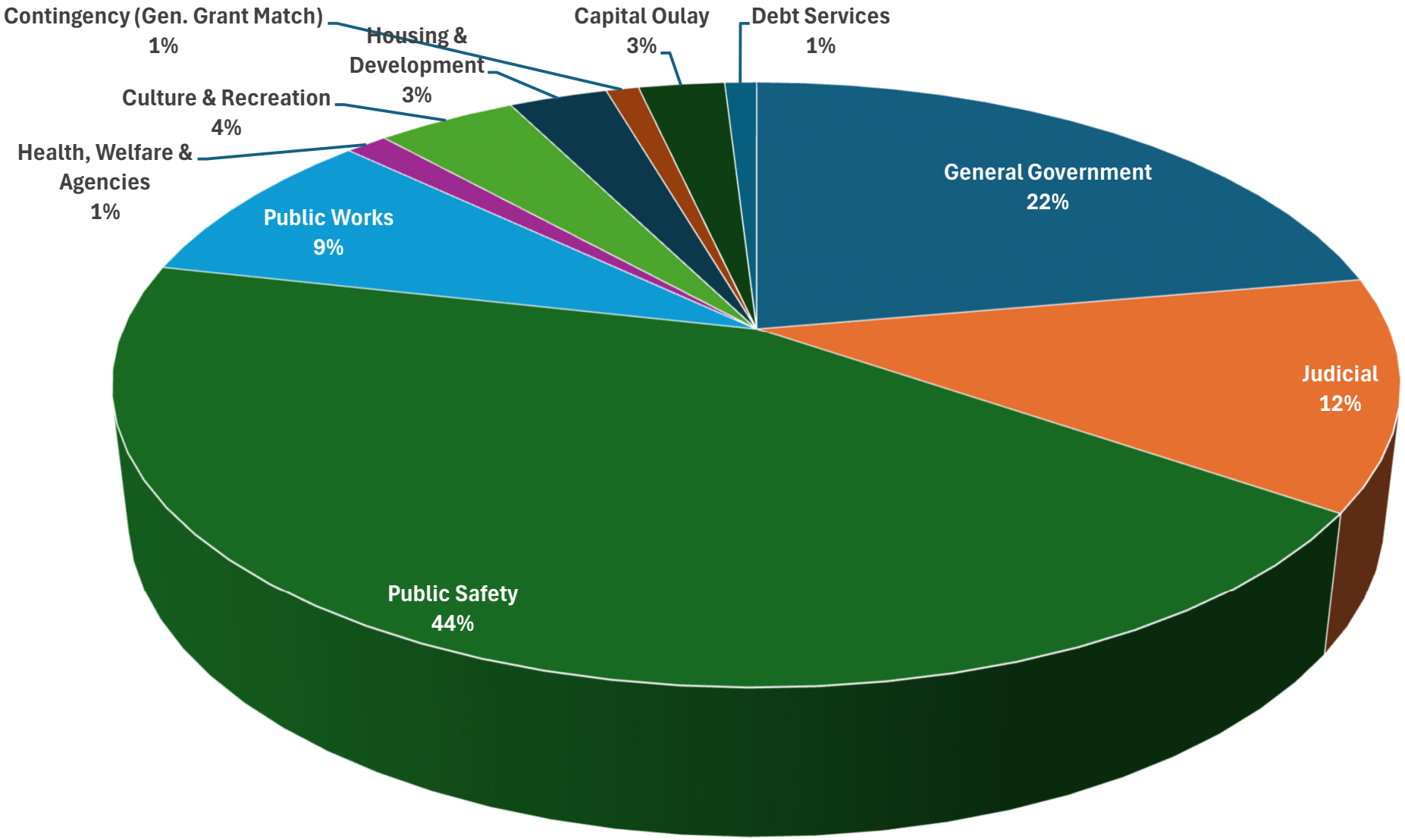
Culture & Recreation		FY2025 Budget		FY2026 Proposed Budget	% Change
Debt Service	$	389,000	$	390,063	0.27%
Total		**389,000.00**		**390,063.00**	0.27%

FY2026 General Fund Expenditures

Capital Improvement Prog.		FY2025 Budget		FY2026 Proposed Budget	% Change
CIP Transfer	$	1,697,951	$	1,056,396	-60.73%
Total		**1,697,951.00**		**1,056,396.00**	-60.73%

Contingencies		FY2025 Budget		FY2026 Proposed Budget	% Change
Grant Match Contingency	$	100,000	$	100,000	0.00%
Contingency		300,000		300,000	0.00%
Total		**400,000.00**		**400,000.00**	0.00%

General Fund Expenditures
FY2026 Proposed $40,883,429



FY2026 Proposed Budget

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

- Addition of a 4% increase to property tax – assumed new 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 $1,106,215

Special Revenue Funds

Fund	FY 2025 Budget	FY 2026 Proposed	Change
Indigent Defense Fund	-	$100	$100 100%
Jail Fund	$165,000	$130,000	$(35,000) -26.92%
Inmate Welfare Fund	$45,000	$45,000	- 0.00%
Juvenile Services	$6,500	$10,000	$3,500 35%
Law Library	$24,698	$25,050	$352 1.41%
Opioid Settlement	-	$45,000	$45,000 100%
EMS Fund	$5,122,045	$5,316,706	$194,661 3.66%
E911	$2,477,760	$2,389,250	$(88,510) -3.70%
SARP Grant Fund	$50,000	$50,000	- 0.00%

Special Revenue Funds

Fund	FY 2025 Budget	FY 2026 Proposed	Change
ARPA (America Rescue Plan Act)	$2,000,000	$2,000,000	- 0.00%
Senior Center	$852,562	$682,277	$(170,285) -24.96%
Hotel/Motel Tax	$288,000	$250,000	$(38,000) -15.20%
Fitness Center	$74,640	$113,392	$38,752 34.18%
Accountability Courts	$1,204,398	$1,498,448	$252,506 19.62%
Total Special Revenue Funds	**$12,310,603**	**$12,555,223**	**$244,620 1.95%**

Capital Funds

Fund	FY 2025 Budget	FY 2026 Proposed	Change
CIP	$1,697,951	$1,127,136	$(570,815) -50,64%
State Roads Fund	$1,825,056	$845,000	$(980,056) -115.98%
SPLOST VII	$17,491,071	$15,559,715	$(1,931,356) -12.41%
TOTAL CAPITAL FUNDS	$21,014,078	$17,531,851	$(3,482,227) -19.86%

Hospital Debt Fund

Fund	FY 2025 Budget	FY 2026 Proposed	Change
Hospital Debt	$3,274,466	$3,544,146	$269,680 7.61%

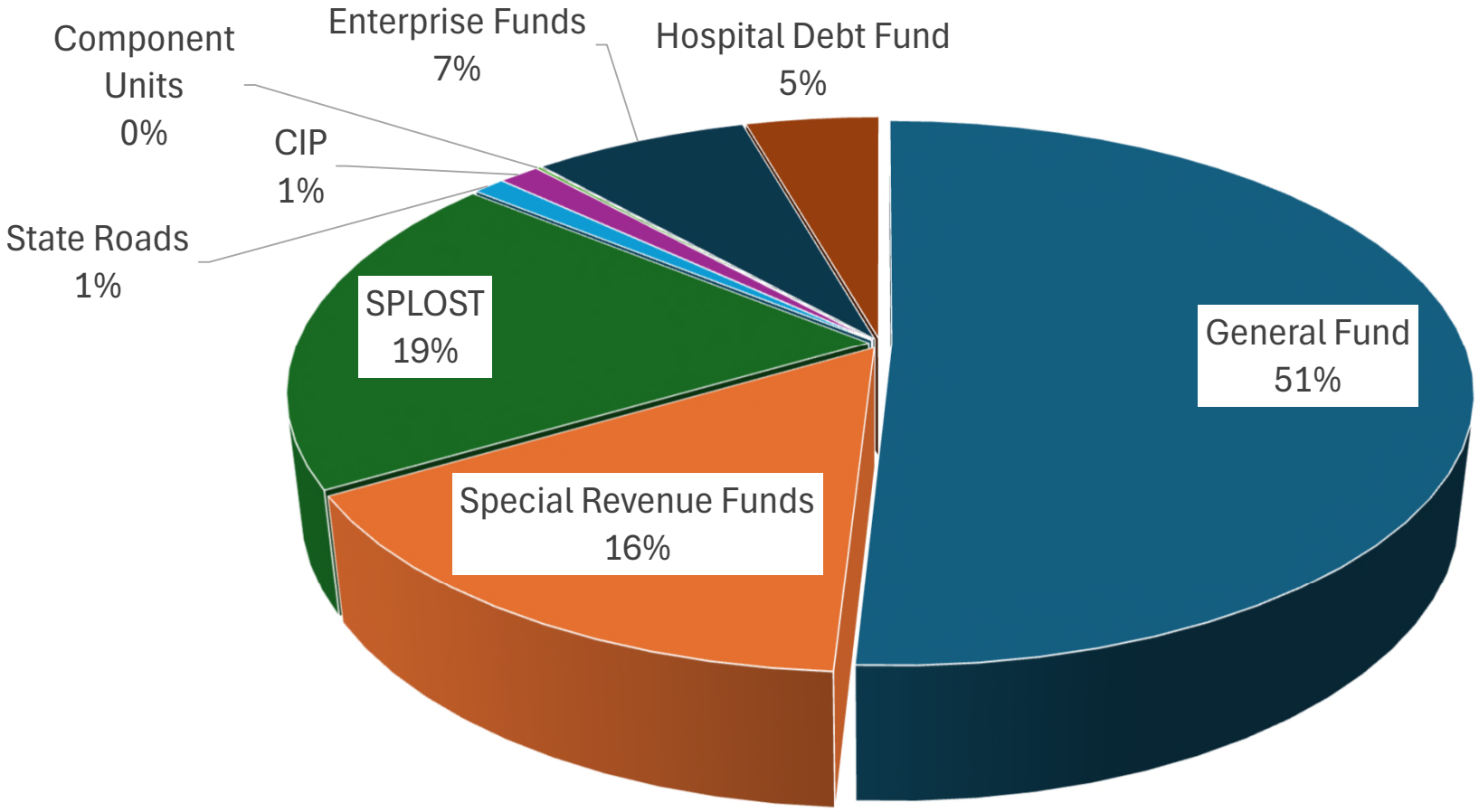
Component Unit

Fund	FY 2025 Budget	FY 2026 Proposed	Change
Development Authority	$104,110	$111,996	$7,886 7.04%

Enterprise Funds

Funds	FY 2025 Budget	FY 2026 Proposed	Change
Landfill	$2,466,369 $323,343 CIP	$2,683,533 $51,685 CIP	$(54,494) -1.99%
Transit	$176,897	$192,322	$15,425 8.02%
Airport	$1,010,459 $4,717,496 CIP	$1,023,376 $1,788,546 CIP	$(2,916,033) -103.70%
TOTAL ENTERPRISE FUNDS	$3,653,725 $5,040,839 CIP	$3,899,231 $1,840,231 CIP	$(2,955,102) -51.49%

Total Proposed Budget By Fund
FY2026 Proposed $80,366,107



TOTAL ALL FUNDS	FY 2025 Budget	FY 2026 Proposed	Change
	$84,569,306	$80,366,107	-5.23%

Consensus Items

- 3% Salary Increase starting Mid-Year (January 2026) for all employees
- Deputy Coroner PT Position
- $1,011,396 Capital purchases/projects for the General Fund
- $963,822 Capital purchases/projects for Other Funds

Items for Consideration

Final Official Adoption:

- FY2026 Budget & Budget Resolution
  - *General Fund $40,883,429*
  - *Other Funds $39,482,678*
  - *Total All Funds $80,366,107*

- Adoption of FY2025 Budget Adjustment Resolution

- Adoption of FY2026 Fees Schedule

Questions??