

HABERSHAM COUNTY

GEORGIA | Est. 1818

Annual Budget

FY 2026



Operating & Capital Budget

FY2026

HABERSHAM COUNTY
GEORGIA | Est. 1818

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Habersham County
Georgia

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Habersham County, Georgia

BOARD OF COMMISSIONERS



District 1
Kelly Woodall



District 2
Dustin Mealor



District 3
Jimmy Tench



District 4
Bruce Harkness



District 5
Ty Akins
Chairman

ELECTED OFFICIALS

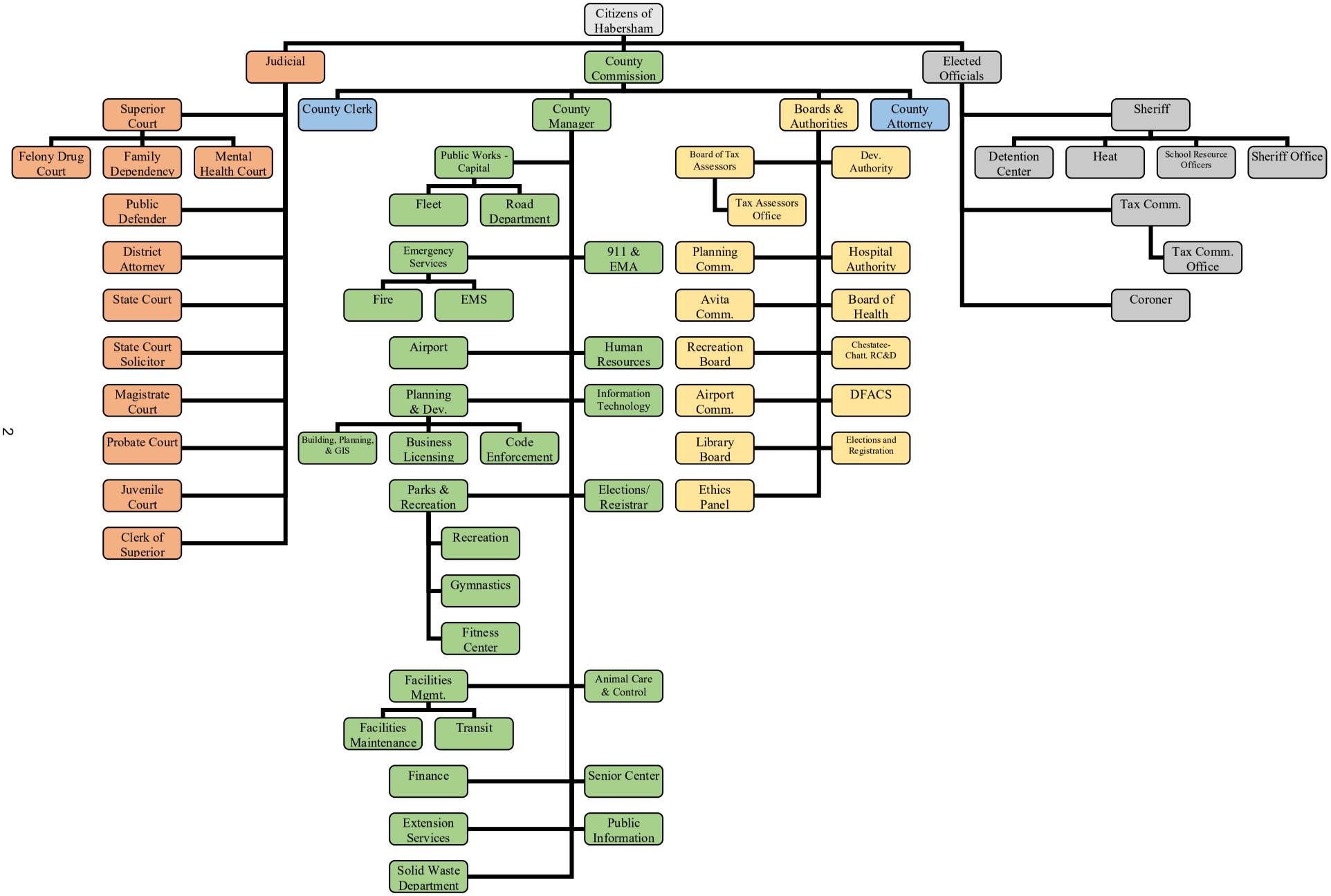
William Oliver	Chief Judge, Superior Court	June Black-Warren	Tax Commissioner
B. Nicole Carswell	Judge, Superior Court	Kasey C. McEntire	Coroner
Carlton Jones III	Judge, Superior Court	Robin Krockum	Sheriff
David Wall	Clerk of Superior Court	Pamela F. Wooley	Probate Judge
M. Steven Campbell	Chief Judge, State Court	Tricia Hise	Chief Magistrate
George Christian	District Attorney	Jessica Martin	Solicitor General

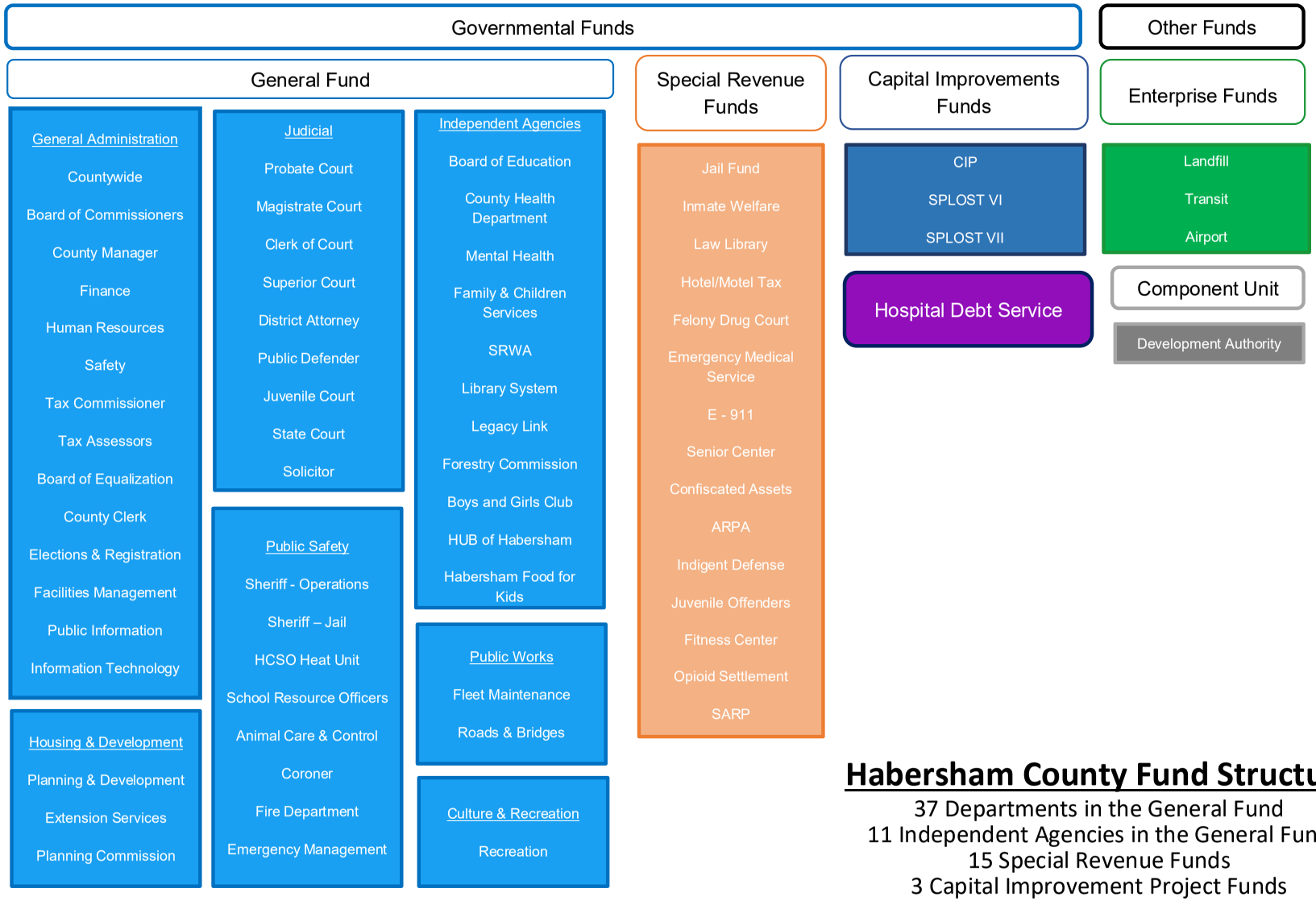
COUNTY ADMINISTRATION

Tim Sims	County Manager	Melanie Billinger	Interim E-911 & EMA Director
Angela Davis	County Attorney	Jeff Adams	Emergency Service Director
Brandalin Carnes	County Clerk	Madi Nix	Animal Care & Control Director
Kiani Holden	Interim Finance Director	Rachel Walker	Accountability Courts Director
Ann Cain	Human Resouces Director	Lori Pearson	Juvenile Court Judge
Tracy Williamson	IT Director	Laurel Ellison	Chief Registrar & Elections Supervisor
Mike Beecham	Planning & Development Dir.	Joan Church	Chief Tax Appraiser
Jerry Baggett	Public Works Director	Terry Lannon	Interim Parks & Recreation Director
Mike Bramlett	Facilities Mgmt Director	Kathy Holcomb	Senior Center Director
Johnnie Vickers	Interim Landfill Director	Steven Patrick	County Extension Coordinator
William Harden	Airport Manager		

HABERSHAM COUNTY
GEORGIA | Est. 1818

Habersham County Organizational Chart





Habersham County Fund Structure

37 Departments in the General Fund
11 Independent Agencies in the General Fund
15 Special Revenue Funds
3 Capital Improvement Project Funds
1 Debt Service Fund
3 Enterprise Funds
1 Component Unit

HABERSHAM COUNTY
GEORGIA | Est. 1818

Office of County Commissioners
130 Jacob's Way, Suite 301, Clarkesville, GA 30523
706-839-0200 Fax: 706-839-0209
www.habershamga.com

January 29, 2025

RE: Fiscal Year 2026 Budget

Elected & Appointed Officials and Department Directors:

The Habersham County Budget contains a General Fund (which supports 37 departments), fourteen special revenue funds, two capital improvement funds (including SPLOST), a Hospital Debt Service Fund, three enterprise funds, and one component unit. FY2026 is on track to be full of challenges as we strive to enhance the efficiency and effectiveness of services we provide to our citizens.

The County is beginning the budgeting process for FY2026. New/Reclass Position Requests, CIP Requests, Department Overview Forms, Budget Worksheets, and Department Profiles are being sent out today. Please remember that CIP request will encompass multiple funding sources including SPLOST VII, LMIG, Landfill funds, CIP (which transfer from the General Fund), as well as other sources. Historically, CIP fund expenditures, transferred from the General Fund, have averaged around $1,000,000 over the last five years. The FY2026 budget process will require the Commission to perform a high level of due diligence in prioritizing upcoming capital projects and expenditures while not exhausting available funding.

The FY2026 Budget will present many challenges. We strive to meet the needs of the citizens of Habersham County through a balanced budget that maintains essential services***. Departments and Elected Officials should try to maintain FY2026 budgets at the current level for FY2025, 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 be part of your base requests. We are striving for a balanced budget without a millage increase for FY2026.***

Budget Review and Analysis:

Departments, the County Manager, and Finance Department will work together to review all budget submittals in the coming months. Departmental budget meetings will tentatively be scheduled for March 25-27, 2025, for departments reporting to the County Manager. Budget meetings for elected, board-appointed department heads, and independent agencies will be scheduled for March 25-27, 2025, as well. During these meetings, the proposed FY2026 budget will be reviewed by the Board of Commissioners, the County Manager and the Budget Committee in-depth. A detailed schedule will be sent out later in a memo from the Finance Department.

As you begin to develop your budget for the upcoming year, please be mindful of the following items:

1. **Staffing**
    a. Employee count cannot exceed the current FY2025 level unless the position is thoroughly justified. Additional positions will be approved by the Board of Commissioners when the budget is adopted.
    b. Collectively, overtime budgeted for FY2025 is $1,388,981. As of December 31, 2024, several departments have exceeded their 50% mark. In the year ending June 30, 2024, total overtime was $1,564,596. This amount was 20% over the original budgets of $1,256,515. **Overtime must be reviewed and controlled as much as possible moving forward.**

2. **Operating Costs**
   As in FY2025, all operational costs should be reviewed, paying attention to the following:
   a. Travel, Training/Conference expenses, and Dues should be limited to expenses required for certifications, licenses, or necessary training/membership dues only.
   b. Parts, Repairs, and Maintenance should be limited.
   c. Contractual services should be limited to only those that are necessary.
   d. Fuel consumption should be limited as much as possible.
   e. Supplies, Books, and Periodicals, including Meetings with Meals, should be limited to only those expenses that are needed.

3. **Revenues**
   Each department should actively take a close review of their revenue stream. If additional revenue or recovery of revenue can be obtained the department should include that information in their operating budget information. **Compare 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. Departments should pay close attention to collections, alternative revenue sources, and unnecessary fees being charged. It is also requested that departments review their fees charged to see if there are any increases needed to be added to those fees for the 2026 fiscal year.

With the collaborative effort of all involved, the FY2026 Budget will reflect the County's commitment to sound fiscal policies that best serve our community.

Thank you,

Tim Sims, Interim County Manager

HABERSHAM COUNTY
GEORGIA | Est. 1818

Office of County Commissioners
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706-839-0200 Fax: 706-839-0209
www.habershamga.com

May 9, 2025

Transmittal Letter

Honorable Chairman and Members of the Habersham County Board of Commissioners:

In accordance with state and local regulations, it is with great pleasure that I present to you the Fiscal Year (FY) 2026 Annual Budget. A substantial amount of time and consideration goes into the budget process each year as there is a variety of factors that influence every budget, and FY2026 was no exception. The Habersham County Budget contains a General Fund (which supports forty (40) departments), three (3) Enterprise Funds, fourteen (14) Special Revenue Funds, two (2) Capital Improvement Funds, one (1) Hospital Debt Service Fund, and one (1) Component Unit. The budget process includes a very thorough examination of departmental needs and requires that expenditures reflect those needs, and reasonable explanations are given as to how revenue is used to provide the most effective and efficient services to our citizens. Habersham County remains committed to protecting the integrity of the county in all fiscal and budgetary matters.

The FY2026 budget process began in January 2025 with the collection of position and capital requests from Department Directors and Elected Officials. In February 2025, the Budget Committee began reviewing and discussing those requests. At that same time, in February newly updated comprehensive operating budget worksheets were distributed to Department Directors and Elected Officials. Operating budget requests were then summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 25th through 27th for Department Directors reporting to the County Manager, and for Elected Officials, Board-Appointed Department Heads, and Independent Agencies. Several additional meetings were held in April and May 2025 where the budget was examined and further refined, then citizen input was welcomed during two (2) public meetings held in June. The FY2026 budget was approved on June 30, 2025.

Many challenges that arose during preparation of the FY2026 budget were expected, as there have been challenges in prior years. Requests for seventeen (17) additional positions and/or reclass of existing positions along with market-comparable salaries increases are a concern as public safety departments continue to face high-turnover rates due to competitive market wages in surrounding jurisdictions. Excess spending throughout FY2025 for overtime within Public Safety departments remained a concern for FY2026. Although the COVID Pandemic saw a decrease in our Jail capacity beginning in FY2021, capacity pressures like pre-pandemic levels have returned causing jail expenditures for prisoner boarding to be fully expended. Likewise, additional expenditures related to jail operations could possibly exceed original funds budgeted in FY2026 as operations have returned to normal. The FY2026 original budget for all funds is $79,640,333 and $40,886,824 for the General Fund.

The total General Fund balance as of June 30, 2024, was $6,904,316 vs. $9,641,296 in FY2023, a decrease of $2,736,980. The Unrestricted Fund balance is $5,504,316 vs. $7,984,436 in,

FY2023, a decrease of $2,480,120. The Unassigned Fund balance was $6,904,316. The Unrestricted Fund balance represents 25% of the FY2025 Original Budget, which exceeds the Habersham County Fund Balance Policy minimum of 17%. The Unrestricted Fund balance includes $1,000,000 which has been assigned to future Employee Health Benefit payments. Also, $1,400,000 was assigned to the FY25 Approved Budget. As in the past, a Prior Year Fund balance has been budgeted for non-recurring CIP expenditures. The Unrestricted Fund balance serves as a useful measure of a government's net resources available for spending at the end of a fiscal year.

While the FY2026 Budget continues to present challenges in providing both critical and desired services within Habersham County, there are many accomplishments throughout the County that call for celebration.

FY2025 Accomplishments:

a. General Government:

- **FY2025 Budget:** The Habersham County Board of Commissioners approved the FY2025 General Fund Budget of $39,287,883 during a Called Meeting on July 22, 2024. This year's budget consisted of an increase in the tax digest of which there was an inflationary increase of 9.11% in the property tax revenue for tax year 2024. The millage rate rolled back to at 11.771 mills, which was a decrease of 0.911 Mills from the previous year 2023 millage rate of 12.682 mills. Additionally, the Emergency Medical Services millage rate rolled back to 1.043, a decrease of 0.081 Mills from tax year 2023 millage rate of 1.124, and the Hospital Bond millage rate rolled back to 0.781, a decrease of 0.061 Mills from tax year 2023 millage rate of 0.842 mills.
- **SPLOST VII:** Collections being received for SPLOST VII have exceeded the original projected amounts by 19%. Expenditures for Equipment, Vehicles and smaller projects has proceeded as planned along with distributions to each of the municipalities. The E-911 project was awarded in FY23 and is 75% complete at this time. Architects completed the plans for the new Animal Control Facility and are 50% complete with plans for the new Fire/EMS/911 Headquarters. RFP's for construction of the Animal Control and Fire Buildings have been issued and an award made to Sunbelt Builders Inc.
- **Financial Document Awards:** The finance department has won the Distinguished Budget Award for the seventh year in a row for the July 1, 2024, budget. This award is the highest recognition for budgeting excellence in North America. This award represents a significant achievement by the county and reflects the commitment of the governing body and staff to meet the highest principles of governmental budgeting. To receive this award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the county budget serves as 1. policy document, 2. financial guide, 3. operations guide, and 4. communications device. Budget documents must be rated proficient in all four categories and in fourteen mandatory criteria within those categories to receive the award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.
- **Public Information:** Habersham County continues to be active with the Public through our PIO Officer. The public can stay informed by following the County event listings on Facebook, Instagram and our county website at www.habershamga.com.

b. Public Safety:

- **Emergency Services**
  During FY2025, the Emergency Services Department:

- Replaced a fire engine, remounted an ambulance, and continued the process of replacing general & personal protection equipment with the use of SPLOST VII funding.
- Purchased two additional Med Units and put them in service for transporting patients. These were purchased with SPLOST VII and grant funding.
- Habersham continues to be one of only four counties participating in an exclusive Pre-Hospital Blood program that allows paramedics in ambulances to administer blood products. Habersham County was part of the pilot program that proved successful, which has served as a model for the statewide spread of this program. It has resulted in better patient outcomes for victims of traumatic injuries and internal bleeding. Before this program began, in the state of GA, only air medical helicopters staffed with a registered nurse and paramedic could initiate blood products in a prehospital setting.

- **Sheriff's Office/Jail/HEAT:** The Sheriff's Office continued the use of a Drive Square Simulation System during FY2025. This portable in-vehicle driving simulator facilitates cost-effective officer training/re-training of pursuits, traffic stops, situation awareness, and siren and lights use in the field instead of at a training center. The jail remains a significant burden due to issues with maintenance, non-compliance, and overpopulation as pre-pandemic levels have returned.
- **Emergency Management and E911:** The upgrade to the new 800 MGZ Radio System was awarded in Fall of 2022. Tower location and land acquisition to place additional towers across the County have been confirmed and leases approved for sites and construction has begun on the tower sites. The installation of the new system is underway with projected completion in 2025. Upon completion, the radio system coverage for the new system will be at a 98% level compared to the 70% coverage level the non-emergency system currently gives the County at this time.
- **Animal Care and Control:** The euthanasia rate in the Animal Shelter continued to be reduced from nearly 1,000 per year in 2017 to less than 100 per year during the past 8 years. The Animal shelter averages over 2,800 intakes annually, an increase of over 300 animals in FY25. The Shelter Van purchased with donations to transport dogs and cats to Animal Shelters in the Northern States for adoption. The program has saved over 1,500 dogs and cats during the past year since this program went into effect. Designs for a new Animal Control Facility funded by SPLOST VII have been completed and construction has been bid out and awarded to a Construction Manager at Risk. The County broke ground on the new 15,000 square foot facility in April 2025. The new facility will replace a 7,000 square foot aged and overpopulated facility.

c. **Public Works**: **Roads & Bridges:** The Road Department completed approximately 2,580 work orders in FY2025, in addition to completing, or beginning, major projects such as:

- **Road Maintenance:**
  - **LMIG 2025:** The LMIG Project consisted approximately 12.11 miles of road resurfacing, patching, and leveling. The cost of the project is approximately $2.21 million. The County received an extra $1,036,446 in one time State Road funding from the State of Georgia in FY2025 for the second year in a row. This allowed us to increase the number of miles able to be resurfaced by approximately 5.83 miles.
  - **Right-of-Way Vegetation Control:** Continued herbicide services for grass suppression on 147 miles of various county roads. This alleviated the need for one round of ROW trimming during the summer cutting season and gave the staff needed time for other maintenance projects.

- **<u>Airport</u>:**
  During FY2025, the Airport entered its fourth year under County managed Staff vs. a private third party Fixed Base Operator. We hired a new Airport Manager who will continue supervising a staff of five to oversee operations and maintenance of the airport facility. Revenues continued to increase by 60% being under County management vs. having to share revenue with the third party FBO. Air Methods, a medical air transport company that provides air ambulance services, continued operating at Habersham Airport. The U.S. Forestry Service is using the Habersham County Airport as a home base while their helicopter contract is active. The Habersham County Airport has been ranked 15th out of 103 Georgia airports for the number of aircraft based at the airport as of June 2023, according to a report provided to the Airport Commission by Phil Eberly, President of Lead Edge Design Group, Inc. This puts our airport in the top 20th percentile of airports in the state of Georgia for aircraft based at our facility. The Airport was awarded several grants for Runway rehabilitation, Apron expansion and ROFA clearing in the amount of $4,500,000. The County has a portion to match with these funds and the projects were nearing completion at the end of FY2024. FY2025 Habersham County Airport started work on airport field lighting project which is partially funded by grant funds which the county is responsible for a match amount. This project is expected to be completed in FY2026.

- **<u>Habersham County Landfill</u>:**
  The County continues using Cell 5 completed in late May 2020 and was entered for use on September 8, 2020. The Construction Debris area of the Landfill was closed and the area became full during FY 2024.
- **Pea Ridge Cap Repair:** The County continues focusing on methane mitigation measures to stop the gas from traveling to groundwater sources.

d. Facilities, Fleet Maintenance, and Transit:

a. **Fleet Maintenance:** Fleet Maintenance remains extremely busy. Fleet Maintenance's workload includes repairs to Sheriff's Department pursuit vehicles, ambulances, fire trucks, and heavy machinery, often all in the same day. Maintaining qualified maintenance staff continued to plague the department during FY2025 as competition and higher wages in the private industry prevail.

b. **Facilities Management:** The Facilities Management Department has continued a steady workload. They completed the remodel of the Natatorium bathroom renovation, ballfield bathroom renovations, oversaw the completion of the flat roof of the Aquatic Center, pool deck replacement, recycling center renovation, AVITA sofit replacement, along with several other buildings replacement roof projects and keeping up with normal maintenance activities and task orders. Facilities also added several preventative maintenance contracts for HVAC systems across the County that were not in place in the past.

c. Transit: Transit continued normal operation Monday – Friday from 7:00 a.m.to 4:00 p.m. They received FTA Grant funding in the amount of $88,194 that will help cover 50% of Transit operations.

e. Planning and Development:

a. Inspections and Permitting: Inspections continued briskly with multiple new homes and multi-family complexes permitted and under construction throughout the year. The County is experiencing growth from the southern neighboring County and commercial growth stemming from the new Inland Port being constructed in Hall

County just about 15 miles south of our county line. The department continued to perform their core functions of planning, permitting, inspections, and mapping.

b. **Development Authority:** The Development Authority has received the preliminary design and engineering of additional Industrial Park land for expansion on the former Reed property. A local engineering firm, Foothills Land Design, completed the develop design plans and cost estimates. The Authority is still exploring funding options and timelines and have developed a marketing plan for the lots to be sold.
c. **Airport Industrial Park:** The Development Authority continues to monitor activities in the industrial park to make sure that occupants are utilizing the properties as intented.

f. Parks and Recreation:

a. The Parks & Recreation Department spent a lot of time improving indoor and outdoor facilities while also preparing for spring, summer and fall programs. Spring baseball, Little League and softball having been brought back under County organization from booster associations in FY23 are continuing to have tremendous growth. Track & field, volleyball, gymnastics classes and team training, soccer, swimming, and adult softball during FY2025 had a high level of participation due to the booming population of the County. A new webpage and online Registration software (Rec Desk) allows Parks & Recreation to accept online registrations and helps with tracking of team data and communications to participants, parents and teams.
b. **Baseball and Soccer Fields:** Field improvements were made to all baseball and soccer fields during the year. In-Field mix was brought in to rejuvenate fields along with laser based measurements to ensure fields met or exceeded league standards. Fields had deteriorated over the past few years due to lack of proper maintenance and attention.

g. Senior Center: The Senior Center continued to see significant growth over FY2025. The center serviced over 2,500 on average each month and Meals on Wheels served over 3,000 meals each month to seniors in need. At the Meals-On-Wheels program recognition ceremony approximately 38 volunteers responded to the event and were recognized and awarded with certificates. We lost a few volunteers this year and the Senior Center has started a campaign for volunteers and "adopt a senior" program to help continue funding for the MOW program.

h. Habersham Medical Center (HMC): In 2020, HMC, Northeast Georgia Health Systems (NGHS), and the Habersham County Board of Commissioners entered into a 5-year agreement that will help stabilize HMC and ultimately lead to an agreement making HMC part of Northeast Georgia Medical Center. In addition, this will lessen the debt burden on Habersham County taxpayers. The 5-year plan calls for NGHS to invest $3 million annually to help HMC fund capital projects to enhance and expand services provided at the hospital. During FY2023, HMC continued to struggle to stay afloat. As COVID funding ended, operating costs exceeded revenues due to high inflation and skyrocketing salaries paid to keep up with the market. In December 2022, the Hospital Authority came to the Commission to request monetary assistance to stay in operation. Commissioners initially approved a $1,500,000 Letter of Credit to help sustain the hospital through the next few months. The County Manager worked with NGHS to speed up the acquisition of the hospital to July 1, 2023. NGHS agreed to the early acquisition if the County would help sustain the hospital operationally through July 1. County Commissioners approved an additional $4,500,000 Letter of Credit for a total of $6,000,000 cash infusion into the hospital from their American Rescue Plan Act (ARPA) funds. The transition from the Habersham Hospital Authority to Northeast Georgia Health Systems was completed and the transition went very smoothly.

Strategic Goals, Strategies, Long Term Initiatives and Foresight:
An examination of these budget documents compared to the prior year shows that, in some cases, we have eliminated or reduced our reliance on General Funds to support some Special Revenue and Enterprise Fund programs. For example, the Airport, Landfill, and Development Authority have become self-supporting programs from an operating expense standpoint. Due to an increase in their self-generated income, Transit, Parks & Recreation, and Animal Control have seen a significant decrease in the amount of support required from the General Fund.

In the coming years, we will continue to focus on:

1. **Professional Service Delivery:** Ensuring that County services are delivered in a professional and courteous manner and enhance the efficiency and effectiveness of services provided to the citizens of Habersham County.

2. **Innovative Budget Reporting:** Continue Developing and presenting a budget that is forward looking in funding the delivery of County services. Finding innovative funding options for new capital equipment and building maintenance, which will continue to be budgetary challenges in years to come.

3. **Public Information:** The purpose of this position is to help maximize communication with the media and public concerning the ongoing activities of Habersham County Government. We will continue to be transparent with information to the citizens and ensure the website is kept up-to-date and accurate, provide enhanced monthly reports, and daily communications to the Commission and media. We will also work to expand our presence on social media.

4. **Work Force Stabilization:** A strategic goal of the FY2023 budget proposal was to become more competitive in wages to slow down the rate of turnover turned out to be successful in FY2024. The Salary Study completed and implemented in January of 2023 to bring salaries of all employees up to market levels seems to have stabilized the workforce. In addition, the Pay Scales and Tables were updated to allow Habersham County to easily continue the annual pay scale evaluations. The performance evaluation system with merit increases and COLAs continued to be budgeted for the year.

5. **Employee Benefit Cost Stabilization:** The costs of employee health benefits and pension benefits continue to rise. We will continue to monitor the results of implementing the self-insured health benefit program, which has greatly reduced growth in the rising costs of health benefit expenses for the County.

6. **Jail Construction:** Growth of the jail inmate population has continued to create a significant strain on the Sheriff's Department budget as the inmate population continues to grow. Typically, the County houses 30 to 50 inmates per day out-of-county at other jails, which increases housing, transportation, food, and medical costs for inmates. We will need to address methods to fund a new jail in the near future. The non-compliance with jail standards and continuous overpopulation has created a strong need for a new jail which complies with modern jail standards.

7. **Economic Development:** Habersham County's commitment to the Economic Development Council and economic development efforts county-wide continue to be a high priority.

8. **Emergency Services Department:** During FY2024 wage adjustments were approved by the Commission to improve the County's ability to attract and retain Paramedic/Firefighters and EMT/Firefighters to improve the staffing level of the Ambulance Service. Call volume increased

significantly and has required an increase in the number of full-time staffed ambulances from four (4) to five (5) to meet the demand for service.

9. **Planning & Development:** The Development Authority is still pursuing the design and engineering of the industrial park expansion on the former Reed Property. A local engineering firm has been retained to develop design plans and costs. The Authority will explore funding options and timelines once the design is completed and approved.

10. **Information Technology:** The CIP budget will continue to focus on technology, which has become a new priority for two reasons: a) opportunities to improve operating efficiency, and b) security improvements for defending against malware, ransomware, and network hacking.

The financial management of Habersham County's government is a group effort encompassing each department director and elected official's input. The County's favorable financial position is illustrated by the County's excellent Bond credit rating Aa3 and significant fund balance. I would like to thank everyone that has participated in this process for their hard work and dedication.

Sincerely,

Kiani Holden
Interim Finance Director

At the beginning of each budget year, Habersham County holds a Commission Retreat which the citizens of the County are invited to attend. Traditionally, during the commission retreat, the board members review various presentations from County departments and set new financial and non-financial goals. This helps determine appropriate needs for the upcoming budget year and plans for future years.

Internal Operations	**Short-Term**	• Focus on External and Internal Communication to promote engagement and transparency. • Emphasize employee recruitment and retention.
	Long Term	• Evaluate employee benefits and retirement options for enhancement. • Review all service areas of the County for possible efficiencies and cost savings. • Search for potential funding sources to a update Fire Stations.
Infrastructure	**Short-Term**	• Plan and construct a New Animal Control Facility • Plan for construction of a New Central Fire Headquarters
	Long-Term	• Develop maintenance plans to enhance gateway corridors. • Review and develop plans for water and sewer across the County especially commercial corridors. • Develop plans for a new Jail and search for potential funding sources.
Transportation	**Short-Term**	• Plan and implement next phase of LMIG resurfacing
	Long-Term	• Pursue roadway safety expansion in problem areas • Secure dedicated transportation funding specific to Habersham County through State and Federal Grants.
Quality of Life	**Short-term**	• Enhance Parks and Recreation programs
	Long-Term	• Support or partner with organizations that promote mental health campaigns. • Promote affordable housing investment. • Develop plans for future Parks and Greenspace with activity areas including walking/biking trails to enjoy the beauty of our County.
Economic Development	**Short-Term**	• Update the County Zoning Ordinances and Unified Development Code.
	Long-Term	• Guide Growth of the Highway 365 corridor through careful planning and cooperation with other municipalities. • Work with the Development Authority, Partnership Habersham and the Chamber of Commerce to achieve economic development. • Determine areas of focus for workforce development.

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

Board of Commissioners CONSTITUTION WISDOM JUSTICE MODERATION Habersham County GA

Attest:

Brandalin Carnes, County Clerk

(Seal)

June 30th, 2025
Date

Approved as to form:

Donnie Hunt, County Attorney

Annual Budget Process

It is required by state law that all Counties plan and forecast government programs, revenues, and expenditures at least one year in advance. The budget process, with its necessary analysis and critical review of programs and services, makes it the single most important financial management tool for Habersham County Elected Officials, department directors, and management.

Budget Development/Management

The annual budget serves as the foundation for the County's operating plan and assists in the control of the financial stability and health of the government. Governmental funds recognize revenues and expenditures under the modified accrual basis of budgeting. Enterprise funds operate on an accrual basis of accounting in accordance with GAAP; however, within this budget document the enterprise funds' capital outlays and debt service payments are presented as operating expenses. Another important aspect when preparing the budget is being cognizant of the future financial impacts. There are three main reports that assist in the long-term budgetary outlook; historical trends, pro forma financial statements, and comparative trend analysis. Historical data and trends are reviewed at the beginning of the budget process; these reports help predict future trends that impact budgetary decisions. Lastly, pro forma financial statements give us a visual representation on the financial impacts on future years. The development and management of the County's annual budget is constructed under formal guidelines, generally accepted accounting principles, and the County's budget policies.

Review

The Budget Committee maintains the primary responsibility of ensuring that funding requests are in alignment with the County's strategic priorities and vision for the future. The Budget Committee also reviews all revenues and expenditures and makes sure they are balanced in the recommended budget that is presented to the Board of Commissioners. The Board of Commissioners is legally required to adopt an annual balanced budget, where operating revenues equal operating expenditures.

Budget Structure

Each department's budget is structured the same for formality purposes throughout the County. Each budget is built to reflect the department's historical financial trend while considering the future expectations for each department and to reflect the overall vison of each department. Each department has developed a mission statement, goals and objectives, and performance measurements, in addition to their budgets. The mission statement sets the direction for the department's activities, and the goals and objectives are developed to support the department's mission and, overall, the County's strategic priorities. Departments, in partnership with the Department of Financial Services, then develop a projected budget based on the previous year's budget/actual expenditure trend and adjust for any new programs, discontinued or non-recurring programs.

Budget Adoption

All budgets are submitted and adopted at the departmental level. All budgets are adopted on a basis consistent with the Official Code of the State of Georgia. The budget and millage rates are adopted through a public hearing process that is articulated in O.C.G.A. § 36-81, O.C.G.A. § 48- 5-32, and if necessary, O.C.G.A. § 48-5-32.1(c) (2).

Amendment Process

A budget amendment must be prepared for line items inside departmental budgets that need a budget adjustment, and that will allow an increase in departmental appropriation beyond those instances outlined in the Budget Resolution giving the County Administrator and/or Finance Director the authority to make adjustments that are consistent with the original intent of the Board of Commissioners through the annual budget adoption process. Otherwise, the Board of Commissioners must approve all necessary budget adjustments by budget amendment at a regular commission meeting. All budget amendments must be balanced for each fund.

Budget Preparation and Analysis

In January the Finance Department distributes Personnel and Capital Improvement Project budget packets to the departments and agencies for requesting new personnel and capital items. In February operating budget packets are distributed to the departments and agencies. This budget packet includes a calendar with important dates, chart of accounts, department overview form (used to highlight accomplishments, goals and critical needs within the department) along with workbooks used to compile the budget request. Departments, then, use these provided forms to submit their respective requested budgets. Each department is requested to submit a forecast of personnel driven expenses and to review their operations and provide a forecast of appropriations required to maintain current service levels. Departments are also requested to submit funding requirements for improvements to current service levels as well as any new programs or services and capital improvement projects. Each department is required to submit their individual budgets with any new programs or funding broken out separately with an explanation for the anticipated change to the Finance Department where the data is then recorded into the accounting system. Both expenditure requests and revenue projections are calculated and formatted for presentation to the ***Budget Committee*** (County Manager, Finance Director and Finance Staff) for review. During these meetings with departments, the necessary funding to maintain current service levels are discussed. In addition, any new programs or improvement projects are discussed in terms of how the initiatives correlate with the departmental goals and objectives, and by extension, the County's strategic priorities and vision for the future. After the departmental meetings, the Budget Committee reviews the base budgets, prioritizes funding for any new programs, and makes any necessary adjustments to balance the budget. The consolidated balanced budget is then prepared for presentation to the Board of Commissioners for public hearing, revision, and adoption.

BUDGET SCHEDULE

February	Distribute capital budget and personnel request documents to Department Directors.
February	Department Directors submit personnel, capital, and operating budget requests.
March	County Manager, Finance, and Board of Commissioners hold Budget Hearings with Department Directors and Elected Officials to review budget requests.
April	County Manager and Finance prepare budget requests to formulate a total budget to the Board of Commissioners and get feedback on the direction needed to complete a Balanced Budget.
June	A Recommended Budget is presented to the Commissioners for review.
June	Budget Hearings are held for the upcoming fiscal year budget and Commissioners adopt budget for fiscal year.
July	Budget for the next fiscal year begins on July 1.



FINANCIAL POLICIES AND PRACTICES

OVERVIEW

Habersham County has developed financial policies and procedures to ensure that the County's financial resources are managed in a practical manner and that the best practices are being followed. Financial Planning Policies are in place to help establish guidelines for developing financial goals and objectives, making financial decisions, reporting the financial status of the County, and managing County funds. The formal budgeting process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, given the anticipated level of available resources. The County maintains the goal of a balanced budget to achieve long-term financial stability for its citizens and the community.

BUDGET PRACTICES AND POLICIES

Basis of Budgeting

Governmental funds operate under the modified accrual basis of accounting and budgeting, including encumbrances. Modified accrual basis recognizes revenue as it becomes available and measurable and recognized expenditures when the related liability is incurred. The County's accounting and budget system is designed to perform encumbrance accounting. Fiduciary and proprietary funds operate under a full accrual basis of accounting and budgeting. Accrual basis records revenues and expenditures as they are earned or incurred, even though they may not yet have been received or paid in cash.

Balanced Budget

The budget must be balanced for each budgeted fund. A balanced operating budget is defined as when total anticipated revenues plus appropriated fund balances equal the total estimated expenditures for each fund. Habersham County currently presents, adopts, and operates on a balanced budget on an annual basis.

Level of Budget

All budgets must be adopted at the legal level of budgetary control, which is the department level within each individual fund.

Budgetary Control/Reports

The County maintains a system of budgetary control reports to assure adherence to the budget. Timely monthly financial reports are prepared and distributed to the Board of Commissioners comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts. All County departments have access to revenue and expenditure comparison reports that can be run on a monthly or annual basis.

Authorization of Budget Adjustments and Amendments

Because a budget is not a fixed revenue and spending plan, they require adjustments from time to time. The Finance Director is authorized to approve any transfers of appropriations in any fund among the various accounts within a department or agency so long as the total budget for each department or agency is not increased. All other Budget Adjustments must be approved by the Board of Commissioners. Annually, the Board of Commissioners adopt a Fiscal Year Budget Resolution that articulates additional levels authority related to budget adjustments and amendments for the Finance Director, County Manager, and the Board of Commissioners.

Appropriation Lapses at Year End

All operating budget appropriations, except Capital Project Funds, expire at the end of each fiscal year. Purchases encumbered in the current year but not yet received until the following year must be charged against the following year's budget, according to Generally Accepted Accounting Principles (GAAP). However, the Board of Commissioners may make a reappropriation of funds in unusual situations or hardships caused by this policy when necessary.

Legal Authority Overview

Annually, Financial Staff must submit a proposed balanced budget governing expenditure of all county funds. The budget shall be adopted by the Board of Commissioners before the start of the fiscal year to which it applies.

The annual budget process is overseen by a Budget Committee, which consists of the County Manager, Finance Director, and Finance Staff. After a draft proposed budget is prepared, public hearings are held for citizen input and the proposed budget is made available for public viewing on the County website. The budget is approved in an open public meeting by the Board of Commissioners.

LONG-TERM FINANCIAL POLICIES

The County recognizes that long-term financial planning is a key process to the County's goal of being fiscally responsible. Primarily, the County uses a vision, mission, and goals/objectives approach to help guide the individual departments on a micro level. On a macro level, the County uses a comprehensive plan, strategic plan and trend analysis to help determine its financial position and plan of action. During the budget process, the County forecasts general fund revenues and expenditures for the future year. These forecasts help the County plan where to allocate resources in current and future budgets.

Capital Project Improvement Plan

The County prepares a five-year capital project improvement plan that is updated annually. This cash flow plan assists with the planning, acquisition, and financing of capital projects. A capital project is generally defined by a project that helps maintain or improve a County asset. In order for a project to be included in a capital budget, a project must meet one of the following criteria: new construction, expansion, renovation, or replacement of a facility. Examples of capital projects include building/infrastructure construction, park improvements, streetscapes, land acquisitions, and vehicles. Major capital projects are budgeted in the SPLOST fund or Capital Projects fund. Budget appropriation shall include the complete project costs with contingency amounts as applicable. All capital projects throughout the year are identified, with assistance from each department, the Board of Commissioners, Administration, and the Finance Department. All identified projects will be added to the capital improvement plan, pending continuous evaluations of projected funding sources. These needed projects help provide a method of tracking and planning for the future needs of the County. The County also maintains a system of budgetary control reports to assure adherence to the budget.

Grants

The Board of Commissioners approves all grants and grant applications. All key financial provisions, including required local match, must also be included in the approval process. Accounting and budget information is based on the Federal and State participation as well as the local participation. All anticipated grants are included during the budget process. The Director of Financial Services is authorized to establish budgets according to approved grant contracts and adjust accordingly so that grant budgets are balanced

PURCHASING POLICIES AND PROCEDURES

The purpose of the Purchasing Policies and Procedures is:

- To consider the best interests of Habersham County in all transactions.
- To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards; and
- To subscribe to and work for honesty and truth in buying.

Purchases Require: approved budgetary funds, check requisition or purchase order, appropriate documentation (W-9, E-Verify, signed invoice, or written quotes when applicable), and supervisory approval when applicable.

Check requests and purchase orders are not required for routine expenses (i.e. bills, rent payments, etc.)

Department Directors are responsible for the control of material usage, allocation of supply quantities, physical security for materials, and proper disposition of surplus items.

Each Purchase or Service that is estimated to cost over $20,000 requires formal advertising, sealed bids, and shall be awarded by the Board of Commissioners (there are exceptions).

Purchasing Card Users must have a signed purchasing cardholder agreement on file. Receipts are required for all card transactions except for, on the rare occasion, when a receipt is lost. On those occasions, a lost receipt form must be submitted. P-Card Users (or Department Administrator) must submit all documentation to the Finance Department by the 21st of each month. P-cards will be audited and reviewed by the Finance Department.

Every person employed by the County is responsible for the control of supplies, materials, and equipment that are provided in order to accomplish their activities.

FINANCIAL POLICIES AND PRACTICES

FUND BALANCE POLICY

The Fund Balance Policy was adopted by the Habersham County Board of Commissioners in 2005 and revised in 2018.

- Committed Fund Balance: The Board of Commissioners has the authority to set aside funds for a specific purpose; any funds set aside as a Committed Fund Balance require the passage of a resolution. The passage of the resolution must take place prior to the end of the applicable fiscal year. If the actual amount of the commitment is not available by the end of the fiscal year, the resolution must state the process to calculate the actual amount as soon as information is available. Commitments may be changed or lifted only by the Commissioners if they take the same formal action that imposed the constraint originally.

Further Clarification on Committed Fund Balances

- Rainy Day/ Stabilization Plan: Maintains a financial stabilization fund to meet unexpected revenue shortfalls or financial emergencies. The fund balance target for the General Fund shall not be less than 17% of regular general fund operating revenues or regular general fund operating expenditures. Additionally, any proposed appropriation that would result in the balance of the fund falling below the minimum fund balance ratio must be accompanied by a restoration plan that brings the fund to the minimum within 3 years.

- Assigned Fund Balance: Assigned Fund Balance consists of amounts that are intended to be used by the County for a specific purpose. Intent can only be expressed by the Commissioners or their designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution, but instead require a majority vote of the Board of Commissioners. However, the County Finance Director has been authorized by the Board to assign fund balance in the following situations:
  - If, upon passage of a budget resolution, any fund balance is used to balance a future budget
  - If any unspent funds for an ongoing capital project remain at fiscal year-end, these funds will automatically be recorded as Assigned Fund Balance until the project is complete
  - If any residual fund balance exists in a Special Revenue Fund, they will be automatically recorded as Assigned.

- Unassigned Fund Balance: Unassigned Fund Balance is the amount of funds in the General Fund which are not classified as either non-spendable, restricted, committed, or assigned. The Unassigned Fund Balance represents resources available for immediate appropriation by the Commissioners, and no use of these funds is permitted without approval by the Board of Commissioners. The County will make every effort to use Unassigned Funds for the following purposes, listed in order of priority:
  - To maintain the Rainy-Day Fund at the prescribed level
  - To address unexpected revenue short-falls or expenditures encountered in the current fiscal year
  - To fund non-recurring capital expenditures. Unassigned Fund Balance will not be used to fund recurring expenditures or to compensate for structural budget deficits.

- Order of Fund Balance Use: When multiple categories of fund balance are available for expenditure, the County will start with the most restricted category and spend those funds before moving to the next category with available funds. For example: if a project is funded by bond proceeds and assigned fund balance, the County would be required to use the bond proceeds first to pay expenditures since the use of bond proceeds is more restrictive than the use of assigned fund balance.

- Reports to the Governing Body: The Finance Director shall present, at least on an annual basis, a report detailing the amounts of spendable fund balance available. This report may be integrated into the Annual Financial Report, Interim Financial Reports, or as stand-alone reports.

- Special Revenue Funds: The Finance Director shall be charged with maintaining a listing of all Special Revenue Funds reported by the County. This listing shall include the purpose of the fund and the significant restricted or committed revenue streams that are the basis for establishing the fund.

CAPITAL ASSET POLICY

Fixed assets are assets that are purchased for long-term use and are not likely to be converted quickly into cash. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 or greater and an estimated useful life in excess of two years. Assets can fall into one of the following categories:

- Land and Land Improvements
- Buildings and Improvements
- Infrastructure
- Nonstructural Improvements
- Construction in Progress
- Intangibles
- Machinery and Equipment
- Vehicles

Any asset with an initial, individual cost less than $5,000 is charged to an expense account other than a capital outlay account.

Reporting

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, culverts, and similar items) are reported in the applicable governmental or business-type activities. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the County has chosen to include all such items regardless of their acquisition date or amount. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed.

Fund Descriptions

FUND TYPES

Governmental Funds rely on a modified accrual basis that involves recognizing revenue when it is both available and measurable instead of when it is earned. Unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Proprietary/Enterprise Funds are used for business-like activities. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Landfill/Solid Waste, Airport and Transit operations. The County adopts an annual budget for management of these funds to facilitate fiscal control and accounting of activities respectively.

GOVERNMENTAL FUNDS

The **General Fund** is the chief operating fund of the County. It captures all financial resources other than those required to be accounted for in other funds. The General Fund is used to account for programs such as Sheriff's Office, Jail, Fire Services, court system, public welfare, government administration and libraries.

Capital Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. Capital Projects receiving funding include:

> ***SPLOST Fund*** – Accounts for the financial resources provided from a 1% sales tax reserved for construction of various capital projects. Such funds were approved by voter referendum for public works projects related to road and traffic improvements, courthouse and administration building relocation, fire and emergency equipment, and other building construction projects.
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> ***Capital Projects Fund*** – Account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities, vehicle replacement, heavy equipment, and other capital assets.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. They rely on a modified accrual basis that involves recognizing revenue when it becomes both available and measurable instead of when it is earned.

> ***Emergency Services*** – To account for funds used to ensure appropriate and efficient response to emergencies, specifically ambulance services and emergency management, throughout Habersham County, while mitigating the potential effects of the various hazards and vulnerabilities that might impact the county.
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> ***Emergency Telephone System*** – To account for the monthly "911" charge to help fund the cost of providing the service as provided in the Title 46, Chapter 5 of the Official Code of Georgia Annotated.
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> ***Restricted Programs*** – To account for funds, such as fines, confiscated monies and donations received by Elected Officials and other restricted sources of Habersham County to be expended within legal guidelines of each program. Jail, Inmate Welfare, Accountability Courts, Indigent Defense, Juvenile Offenders, Opioid Settlement, SARP Grant, and Confiscated Assets make up this category.
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> ***Hotel/Motel Tax*** – To account for taxes charged on rental of hotel/motel rooms as provided in Title 48, Chapter 13 of the Official Code of Georgia Annotated. These funds are used for the promotion of tourism, conventions, and trade shows in the County.

Law Library – To account for funds collected from fines and forfeitures to be used to maintain the Law Library as provided in Title 36, Chapter 15 of the Official Code of Georgia Annotated.

Senior Center – To account for charges for user fees, donations and grant revenue provided to operate facility and programs.

Fitness Center – To account for membership fees charged to operate the fitness center.

Debt Funds are another Special Revenue Fund that is supported by a separate revenue source to track tax revenues specified for this type funds or that are generated by a special taxing district. Revenue sources are used to pay down Debt issued by the County.

Hospital Debt Fund – To account for tax revenues generated to be used for maintaining principal and interest payments for the Habersham County Hospital.

PROPRIETARY FUNDS

Enterprise Funds are used to account for operations that are financed and operating in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, or providing goods or services to the public on a continuing basis are financed or recovered primarily through user charges.

Landfill/Solid Waste Disposal Facility Fund – To account for activities of the County's solid waste disposal, landfill, and recycling programs.

Airport Fund – To account for revenues and expenses related to operating and maintaining the County's Airport.

Transit Fund – To account for revenues and expenses related to operating and maintaining the County's Transit Department.

COMPENENT UNIT FUNDS

Component Units are entities for which the elected officials of a government are financially accountable and organizations whose exclusion would cause a government's financial statements to be misleading. Habersham reports the Development Authority's finances through this type of fund.

DEBT POLICIES AND PRACTICES

DEBT POLICY
The goal of the County's debt policy is to maintain a sound financial position. Habersham County recognizes the primary purpose of capital facilities is to support provision of services to its residents. Using debt financing to meet the capital needs of the community must be evaluated according to two tests - efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the County will strive to balance the load between debt financing and "pay as you go" methods. The County realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes too much debt may have detrimental effects. Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the County will attain an appropriate balance between service demands and the amount of debt. Also, it is the County's goal to maintain and improve its credit rating through strong financial administration. For purposes of securing credit ratings and monitoring annual debt service as a percentage of operating expenditures; lease purchase financing is considered a long-term liability of the County and therefore will be issued under the same conditions as long-term debt.

When the County utilizes debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be used to pay the debt;
- Financing the improvement over a period not greater than the useful life of the improvements;
- Determining that the benefits of the improvement exceed the costs, including interest costs;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt; and
- Taking a prudent and cautious stance toward debt, incurring debt only when necessary.

Purpose of Debt Issuance
Debt financing for capital improvements and equipment is generally issued for one of the following conditions:

- One-time, non-continuous project
- Project is necessary to provide services to the County citizens
- Future users will benefit from the capital improvement associated with the debt financed
- When the rights of bond buyers and subsequent investors are protected through full disclosure
- When total debt does not create an unreasonable burden to the taxpayers
- All other possible revenue sources have been exhausted

Debt Retirement
Generally, the County's financing should not exceed the economic life of the capital improvement that it finances.

Legal Compliance
When issuing debt, the County should comply with all local, state, and federal laws and regulatory requirements. In addition, the County follows numerous budgetary and fiscal policies. The County's goal is to protect its financial position while providing the best service to its citizens at the lowest cost. These goals are achieved through effective internal controls, judicious accounting, efficient budgeting, and analytical planning procedures.

Types of Debt
Habersham County can issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include but are not limited to:

- General Obligation Bonds
- Contracts Payable
- Certificates of Participation
- Revenue Bonds
- Capital Leases
- Loans

LEGAL DEBT LIMITATIONS

General Government
Habersham County is authorized by the Constitution and laws of the State of Georgia to issue general obligation bonds not in excess of 10% of the assessed values of all taxable property within the County. The County will remain cognizant of the millage assessed for repayment of general government debt and will strive to maintain a stable millage in the debt service area for the benefit of its taxpayers. Where feasible, special assessment revenue and other self-supporting bonds will be utilized instead of general obligation bonds.

DEBT MANAGEMENT POLICY

The Debt Management Policy was adopted by the Habersham County Board of Commissioners in 2008 and revised in 2018.

- The County will project debt requirements on a five-year basis to examine the long-range implications and effects of debt issuance.
- The County will not fund current operations or normal maintenance with proceeds from long term financing.
- In an effort to conserve debt capacity, the County shall borrow only when necessary and utilize "pay-as-you-go" financing to the extent possible.

- The County's debt capacity shall be maintained within the following:
  - Net debt per capita under $900
  - Net debt as a percentage of estimated market value of taxable property not to exceed 3%
  - Ratio of debt service expenses as a percentage of expenditures not to exceed 10%
  - Debt per capita as a percentage of income per capita should not exceed 5%
  - The County shall strive to achieve and maintain an underlying bond rating of at least an A1 (Moody's Rating Service) for its obligations, which facilitate favorable interest costs.

- In general, the County will adhere to the following debt guidelines:
  - Keep the average maturity of General Obligation Bonds at or below fifteen years where possible
  - When the County finances capital projects by issuing bonds, it will amortize the debt over a term not to exceed the average useful life of the project.
  - The County shall review its outstanding debt annually, as part of the Budgeting Process for the purpose of determining if the financial marketplace will afford the County the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue, a Present Value savings of 3% over the life of the respective issue, at a minimum, must be attained
  - Capital Improvements, equipment and facility projects will be classified into cash/pay-as-you-go and "debt financing" classifications. Debt financing will be limited to major non-recurring items with four to twenty years plus of useful life.
  - The County will confine long-term borrowing to capital improvements and projects that have useful lives of ten to twenty years, these improvements should not be financed through current revenue or fund equity
  - When appropriate, the County will use the special assessment or self-supporting bonds instead of general obligation bonds, so that those benefiting from the improvements will absorb all the costs of the project financed
  - The County will continue to communicate the financial condition with bond and credit rating agencies
  - The County will follow a policy of "full disclosure" in its Annual Financial Report

Habersham County, Georgia
Legal Debt Margin Information
(amounts expressed in thousands)

Fiscal Year	2021	2022	2023	2024	2025
Assessed Value of Property	$1,721,047	$1,943,265	$2,281,349	$2,622,026	$3,073,259
Debt Limit (3% of total assessed property	51,631	58,298	68,440	78,661	92,198
General Obligation Bonds	0	0	0	0	0
Less: Resources restriced to paying principal	0	0	0	0	0
Total Net Debt applicable to limit	0	0	0	0	0
Legal Debt Margin	**$51,631**	**$58,298**	**$68,440**	**$78,661**	**$92,198**
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

REVENUE SOURCES

OVERVIEW
Habersham County is funded through a variety of different revenue sources, which are spent on funding government operations, services, and/or enterprise operations. Due to the size of the County and the nature of its business, it is imperative that revenue projections be dependable and strategic planning be in place for use of these revenues. During the budget process, the County estimates its annual revenues by an objective, analytical process to project the most accurate reflection of the subsequent year's revenue stream. The total Government-wide budget for FY26 is $75,549,731, an 10.6% increase from the FY25 original budget. Additionally, the total General Fund budget for FY25 is $38,482,407 a 5.1% increase from the FY25 budget. The primary sources of revenues described below are listed from the largest revenue source to the smallest revenue source within the General Fund.

DIVERSIFICATION
The County strives to maintain a stable and diverse system to shelter programs and services for any short-term fluctuations in any single individual revenue source associated with economic conditions. The County continually seeks to diversify its revenue base in order to reduce dependency on property taxes.

PROPERTY TAXES
Property taxes are one of the main sources of revenues for the County to fund state and local programs and services. Property taxes are recognized as revenues in the year for which they are levied. Property taxes are levied on the assessed values of all real and personal property. Real property consists of land, buildings, structures, and improvements associated with land. Personal property includes machinery, equipment, inventory, supplies, furniture, motor homes, motor vehicles, boats, etc. Property taxes make up the largest portion of the General Fund of Habersham County. Each year, the Board of Tax Assessors appraises property at fair market value and compiles the annual tax digest. Property Taxes are budgeted at $23,042,151 for the FY26 General Fund. Habersham County also levies a Hospital Bond and Hospital Services property tax.

MOTOR VEHICLE TAX
Motor Vehicle Tax revenues includes Motor Vehicle Title Ad Valorem Tax and Vehicle Ad Valorem Tax. Motor Vehicle Tax is budgeted at $3,080,000 for FY26, which is an increase of 6.4% from the FY25 original budget.

INSURANCE PREMIUM TAXES
Insurance Premium taxes are used to fund unincorporated fire protection, unincorporated animal control, and other unincorporated expenses for Habersham County. For FY25 the amount of insurance premium tax collected was $2,842,769. The amount budgeted for FY26 is $2,990,000. Annual insurance premium tax revenue is used in strict accordance with O.C.G.A. 33-8-8.3.

INTERGOVERNMENTAL REVENUES
Intergovernmental revenues are classified as any revenue obtained from another governmental entity. Intergovernmental revenues may include grants, fees owed to the County through intergovernmental agreements or contracted services, etc. Intergovernmental revenues are more difficult to calculate and predict since grants are not consistent, and contracts have the potential to change. For FY26 $3,071,253 has been budgeted for Intergovernmental Revenues.

FINES, FEES & FORFEITURES
Fines, fees, and forfeitures are funds obtained through the judicial system of Habersham County. This revenue category is budgeted at $1,585,800 for the FY26 General Fund budget, which is a decrease of 1.9% from the FY25 original budget. There are multiple Special Revenue Funds which are also funded through Fines, Fees & Forfeitures.

FIVE YEAR CONCOLIDATED FINANCIAL SCHEDULE

Governmental Funds

General Fund	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 7,808,374	$ 11,538,186	$ 9,641,296	$ 7,273,645	$ 5,987,464
Excess (deficiency) of revenues over (under) expenditures	3,729,812	(1,896,890)	(2,367,651)	(1,286,181)	(1,098,028)
Fund Balances June 30	$ 11,538,186	$ 9,641,296	$ 7,273,645	$ 5,987,464	$ 4,889,436

Special Revenue Funds

Jail Fund	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 104,498	$ 136,036	$ 70,143	$ 148,751	$ 148,751
Excess (deficiency) of revenues over (under) expenditures	31,538	(65,893)	78,608	-	-
Fund Balances June 30	$ 136,036	$ 70,143	$ 148,751	$ 148,751	$ 148,751

Inmate Welfare	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 38,597	$ 52,415	$ 17,330	$ 53,515	$ 53,515
Excess (deficiency) of revenues over (under) expenditures	13,818	(35,085)	36,185	-	-
Fund Balances June 30	$ 52,415	$ 17,330	$ 53,515	$ 53,515	$ 53,515

Law Library	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 210,850	$ 211,183	$ 193,043	$ 195,951	$ 195,951
Excess (deficiency) of revenues over (under) expenditures	333	(18,140)	2,908	-	-
Fund Balances June 30	$ 211,183	$ 193,043	$ 195,951	$ 195,951	$ 195,951

Hotel/Motel Tax	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 140	$ 1,131	$ 47	$ 55	$ 55
Excess (deficiency) of revenues over (under) expenditures	991	(1,084)	8	-	-
Fund Balances June 30	$ 1,131	$ 47	$ 55	$ 55	$ 55

Indigent Defense	Actual FY21	Actual FY22	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ -	$ 13,049	$ 13,503	$ 13,524	$ 13,524
Excess (deficiency) of revenues over (under) expenditures	13,049	454	21	-	-
Fund Balances June 30	$ 13,049	$ 13,503	$ 13,524	$ 13,524	$ 13,524

Juvenile Offenders	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ -	$ 36,554	$ 41,924	$ 50,279	$ 50,279
Excess (deficiency) of revenues over (under) expenditures	36,554	5,370	8,355	-	-
Fund Balances June 30	$ 36,554	$ 41,924	$ 50,279	$ 50,279	$ 50,279

Opioid Settlement	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ -	$ -	$ 142,501	$ 292,388	$ 292,388
Excess (deficiency) of revenues over (under) expenditures	-	142,501	149,887	-	-
Fund Balances June 30	$ -	$ 142,501	$ 292,388	$ 292,388	$ 292,388

SARP	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ -	$ -	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund Balances June 30	$ -	$ -	$ -	$ -	$ -

Accountability Courts	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 90,311	$ 131,164	$ 101,291	$ 73,882	$ 73,882
Excess (deficiency) of revenues over (under) expenditures	40,853	(29,873)	(27,409)	-	-
Fund Balances June 30	$ 131,164	$ 101,291	$ 73,882	$ 73,882	$ 73,882

Family Dep. & Mental Health Treatment Court	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ (55,536)	$ (54,586)	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures	950	54,586	-	-	-
Fund Balances June 30	$ (54,586)	$ -	$ -	$ -	$ -

E-911	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 731,499	$ 643,750	$ 423,558	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures	(87,749)	(220,192)	(423,558)	-	-
Fund Balances June 30	$ 643,750	$ 423,558	$ -	$ -	$ -

Emergency Medical Services	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 57,717	$ 63,614	$ 59,045	$ 3,654	$ 3,654
Excess (deficiency) of revenues over (under) expenditures	5,897	(4,569)	(55,391)	-	-
Fund Balances June 30	$ 63,614	$ 59,045	$ 3,654	$ 3,654	$ 3,654

Senior Center	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 14,880	$ (13,397)	$ 188	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures	(28,277)	13,585	(188)	-	-
Fund Balances June 30	$ (13,397)	$ 188	$ -	$ -	$ -

Fitness Center	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ -	$ -	$ -	$ 1,586	$ 1,586
Excess (deficiency) of revenues over (under) expenditures	-	-	1,586	-	-
Fund Balances June 30	$ -	$ -	$ 1,586	$ 1,586	$ 1,586

ARPA Funds	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ -	$ -	$ -	$ 505,735	$ 505,735
Excess (deficiency) of revenues over (under) expenditures	72,597	667,373	505,735	-	-
Fund Balances June 30	$ 72,597	$ 667,373	$ 505,735	$ 505,735	$ 505,735

Capital Improvement Fund

Capital Improvement Fund	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ (74,754)	$ 380,015	$ 956,368	$ 1,383,337	$ 1,383,337
Excess (deficiency) of revenues over (under) expenditures	454,769	576,353	426,969	-	-
Fund Balances June 30	$ 380,015	$ 956,368	$ 1,383,337	$ 1,383,337	$ 1,383,337

SPLOST VI Fund	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 285,474	$ -	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures	(285,474)	-	-	-	-
Fund Balances June 30	$ -	$ -	$ -	$ -	$ -

SPLOST VII Fund	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 13,687,324	$ 12,912,865	$ 13,871,626	$ 12,272,650	$ 12,272,650
Excess (deficiency) of revenues over (under) expenditures	(304,856)	958,761	(1,598,976)	-	-
Fund Balances June 30	$ 13,382,468	$ 13,871,626	$ 12,272,650	$ 12,272,650	$ 12,272,650

Debt Service Funds

Hospital Debt Service	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 1,925,286	$ 1,917,369	$ 1,719,194	$ 1,679,326	$ 1,679,326
Excess (deficiency) of revenues over (under) expenditures	(216,250)	(198,175)	(39,868)	-	-
Fund Balances June 30	$ 1,709,036	$ 1,719,194	$ 1,679,326	$ 1,679,326	$ 1,679,326

Enterprise Funds

Landfill	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Net Position, July 1	$ 5,679,529	$ 5,433,202	$ 5,776,912	$ 5,426,494	$ 5,426,494
Change in Net Position	(246,327)	343,710	(350,418)	-	-
Net Postion, June 30	$ 5,433,202	$ 5,776,912	$ 5,426,494	$ 5,426,494	$ 5,426,494

Transit	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Net Position, July 1	$ (29,094)	$ (112,038)	$ (93,127)	$ (188)	$ (188)
Change in Net Position	(82,944)	18,911	92,939	-	-
Net Postion, June 30	$ (112,038)	$ (93,127)	$ (188)	$ (188)	$ (188)

Airport	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Net Position, July 1	$ 28,173,001	$ 25,919,912	$ 23,876,301	$ 26,067,422	$ 26,067,422
Change in Net Position	(2,253,089)	(2,043,611)	2,191,121	-	-
Net Postion, June 30	$ 25,919,912	$ 23,876,301	$ 26,067,422	$ 26,067,422	$ 26,067,422

Component Unit

Industrial Development Authority	Actual FY22	Actual FY23	Actual FY24	Original FY25 Budget	Original FY26 Budget
Fund Balances July 1	$ 736,232	$ 645,625	$ 1,357,003	$ 1,161,767	$ 1,161,767
Excess (deficiency) of revenues over (under) expenditures	(90,607)	711,378	(195,236)		
Fund Balances June 30	$ 645,625	$ 1,357,003	$ 1,161,767	$ 1,161,767	$ 1,161,767

Debt Summary

By Project and Fund

	Admin. Bldg.	Recreation HVAC System	Hospital	Hydraulic Excavator	Two Spartan Fire Trucks	GO Bond Payments	Revenue Bonds
Fund	**General Fund**	**General Fund**	**Hospital Debt Service Fund**	**Landfill Fund**	**SPLOST VII Capital Project Fund**	**SPLOST VII Capital Project Fund**	**SPLOST VII Capital Project Fund**
Financing Type	***Lease Purchase***	***Lease Purchase***	***Bonds***	***Lease Purchase***	***Lease Purchase***	***Bonds***	***Bonds***
FY2026	390,063	70,988	2,394,185	36,685	433,644	2,082,200	187,005
FY2027	393,088	70,988	2,395,393	168,807	433,644	2,085,200	818,784
FY2028	390,813	70,988	2,359,557		433,644		817,308
FY2029	387,850	70,988	2,317,953		433,644		815,104
FY2030	389,588	70,988	2,316,683		168,074		817,081
FY2031	390,388		2,319,705		168,074		818,148
FY2032	390,788		2,314,697		168,074		818,305
FY2033	390,788		2,318,058		168,074		817,552
FY2034	390,388		2,312,600		168,074		815,889
FY2035	389,588		2,315,692		168,074		818,225
FY2036	388,388		2,314,966				814,560
FY2037	386,788		2,317,732				
FY2038	389,688		2,369,200				
FY2039	387,088		2,372,200				
FY2040	388,988		2,372,200				
FY2041	386,681		2,369,200				
FY2042	390,225		2,373,200				
FY2043	388,363		2,368,800				
FY2044			2,371,200				
Total	**$7,009,544**	**$354,940**	**$44,593,222**	**$205,492**	**$2,743,022**	**$4,167,400**	**$8,357,961**

AUTHORIZED POSITIONS
ALL DEPARTMENTS

The table below represents the number of authorized positions for current departments beginning fiscal year 2022 through fiscal year 2026. More detailed information on the addition or removal of positions for specific departments can be found on the Department Budget Overview later in this budget document.

	Dept. Number	Budget FY22		Budget FY23		Budget FY24		Budget FY25		Budget FY26	
Department		*FT*	*PT*	*FT*	*PT*	*FT*	*PT*	*FT*	*PT*	*FT*	*PT*
General Fund											
Board of Commissioners	120	-	5	-	5	-	5	-	5	-	5
County Manager	121	3	-	2	-	2	-	2	-	2	-
Finance	122	4	-	5	-	6	-	6	-	6	-
Human Resources	123	3	-	6	-	6	-	6	-	6	-
Tax Commissioner	125	7	1	6	2	6	2	7	2	7	2
Tax Assessors	126	9	5	9	5	10	5	11	5	11	5
County Clerk	130	1	-	1	-	1	-	1	-	1	-
Elections/Registration	145	2	1	3	2	4	-	4	-	4	-
Facilities Management	155	11	-	11	-	14	-	18	-	18	-
Public Information Office	157			1	-	1	-	1	-	1	-
Information Technology	160	4	-	5	-	5	-	7	-	7	-
Fleet Maintenance	460	6	-	6	-	7	-	7	-	7	-
Roads and Bridges	475	26	-	26	-	28	-	28	-	27	-
Probate Court	230	4	-	4	-	4	-	4	-	4	-
Magistrate Court	231	2	-	4	1	4	1	5	1	5	1
Clerk of Court	235	14	-	14	1	14	1	14	-	14	-
Superior Court	265	2	5	3	5	3	5	3	6	3	6
District Attorney	266	2	2	2	2	3	2	3	2	3	2
Public Defender	267	1	-	1	-	2	-	2	-	2	-
Juvenile Court	268	2	-	2	-	3	-	3	-	3	1
State Court	270	2	-	2	-	2	-	2	-	2	-
Solicitor	271	2	-	2	-	2	2	2	2	2	2
Sheriff-Operations	340	49	-	61	-	49	-	49	-	53	2
Sheriff-Jail	341	39	-	43	-	43	1	43	1	43	1
Sheriff-HEAT Unit	342	1	-	1	-	1	-	1	-	3	-
Sheriff-SRO	343			-	-	14	-	14	-	14	-
Animal Control	374	6	3	6	4	8	4	8	3	8	3
Coroner	382	1	1	1	1	1	1	1	1	1	2
Fire Department	384	28	17	28	17	37	17	43	6	43	8
Parks and Recreation	696	5	41	8	43	4	36	4	32	4	37
Gymnastics	697					3	8	3	8	-	-
Extension Service	750	-	1	-	1	-	1	-	-	-	-
Planning and Development	794	7	-	9	-	9	-	9	-	7	1
Special Revenue Funds											
Felony Drug Court	218	4	1	4	1	4	1	5	-	5	-
Mental Health Treatment Court	225	1	0.5	1	0.5	1	1	1	1	2	-
Family Dep. Treatment Court	252	1	0.5	1	0.5	1	1	1	1	1	1
Emergency Medical Services	395	40	18	41	18	41	18	43	11	43	13
E-911	390	23	14	23	14	23	14	23	7	23	4
Senior Center	585	5	3	8	3	8	1	8	1	7	2
Fitness Center	698	-	-	-	-	1	-	1	-	1	-
Enterprise Funds											
Airport	492	-	-	3	-	3	3	3	2	3	2
Landfill	480	10	3	11	2	16	2	15	5	17	5
Transit	754	1	2	1	2	1	2	1	2	1	2
Total		**328**	**124**	**365**	**130**	**395**	**134**	**412**	**104**	**414**	**107**



HABERSHAM COUNTY

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Government-wide

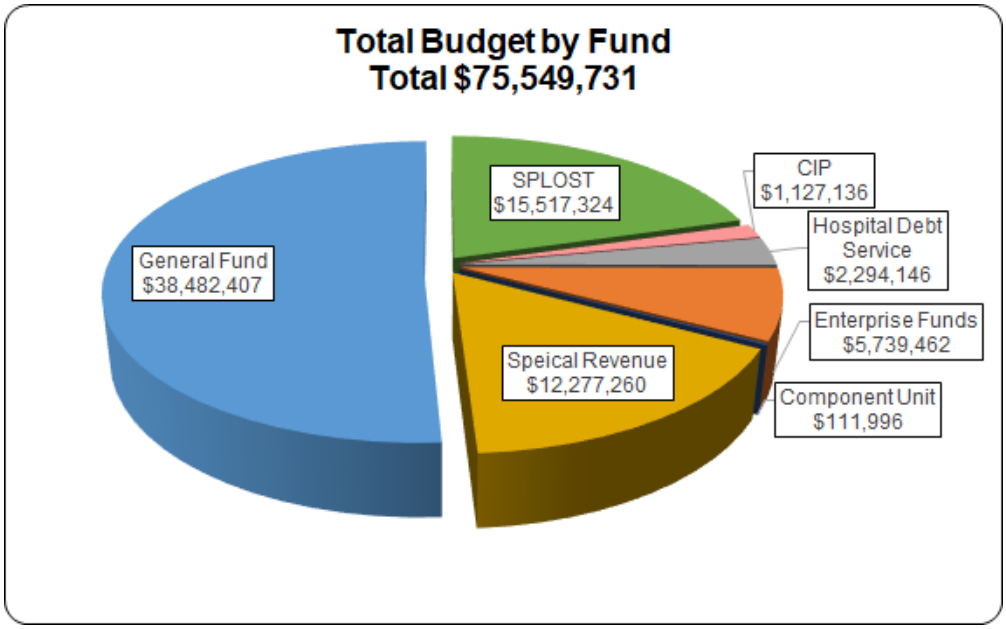


FY2026 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Hospital Bond	CIP Fund	SPLOST Fund	Enterprise Fund	Component Units	Total
Revenues								
Property Taxes	$ 23,042,151	$ 2,920,205	$ 3,544,146	$ -	$ -	$ -	$ -	$ 29,506,502
Motor Vehicle Tax	3,080,000	-	-	-	-	-	-	3,080,000
Mobile Home Tax	210,000	-	-	-	-	-	-	210,000
Timber Tax	500	-	-	-	-	-	-	500
Cost, Penalties, And Interest	150,000	-	-	-	-	-	-	150,000
Intangible Tax	415,000	-	-	-	-	-	-	415,000
Real Estate Transfer Tax	160,000	-	-	-	-	-	-	160,000
Franchise Tax	80	-	-	-	-	-	-	80
Insurance Premium Tax	2,990,000	-	-	-	-	-	-	2,990,000
Alcohol Excise Tax	612,000	-	-	-	-	-	-	612,000
Occupational Tax	211,000	-	-	-	-	-	-	211,000
Other	34,000	-	-	-	10,500,000	-	-	10,534,000
Building Permits	350,000	-	-	-	-	-	-	350,000
Other Permits	15,000	-	-	-	-	-	-	15,000
Fines, Fees & Forfeitures	1,585,800	402,423	-	-	-	-	-	1,988,223
Fire Protection	35,000	-	-	-	-	-	-	35,000
Sheriff Services	38,400	-	-	-	-	-	-	38,400
Prisoner Board	500	-	-	-	-	-	-	500
Recreation Fees & Services	551,500	-	-	-	-	-	-	551,500
Collection Commissions	1,080,000	-	-	-	-	-	-	1,080,000
Other Charges For Services	373,400	3,790,693	-	-	-	2,929,100	8,000	7,101,193
Intergovernmental	3,071,253	3,786,359	-	-	845,000	1,393,700	-	9,096,312
Interest	63,000	50	-	-	500,000	90,000	45,000	698,050
Contributions	70,000	-	-	-	-	-	-	70,000
Forfeitures	-	-	-	-	-	-	-	-
Rental Income	154,712	-	-	-	-	161,400	-	316,112
Miscellaneous	25,500	344,100	-	70,740	-	3,550	-	443,890
Total Revenues	**38,318,796**	**11,243,830**	**3,544,146**	**70,740**	**11,845,000**	**4,577,750**	**53,000**	**69,653,262**
Expenditures								
General Government	13,599,451	100,000	2,294,146	684,322	8,089,100	-	-	24,767,019
Judicial	5,034,955	3,520,635	-	-	-	-	-	8,555,590
Public Safety	16,949,945	7,810,956	-	196,826	7,428,224	-	-	32,385,951
Recreation & Culture	1,746,675	113,392	-	245,988	-	-	-	2,106,055
Housing & Development	849,293	50,000	-	-	-	-	111,996	1,011,289
Health & Welfare	302,088	682,277	-	-	-	-	-	984,365
Enterprise	-	-	-	-		5,739,462	-	5,739,462
Total Expenditures	**38,482,407**	**12,277,260**	**2,294,146**	**1,127,136**	**15,517,324**	**5,739,462**	**111,996**	**75,549,731**

FY2026 Annual Budget
Summary of Government-wide
Combining All Fund Revenue, Expenditures & Other Sources (Uses)

	General Fund	Special Revenue	Hospital Bond	CIP Fund	SPLOST Fund	Enterprise Fund	Component Units	Total
Other Sources & (Uses)								
Transfer In (Out) - Jail Fund	70,000	(70,000)	-	-	-	-	-	-
Transfer In (Out) - Hotel/Motel	150,000	(150,000)	-	-	-	-	-	-
Transfer In (Out) - Felony Drug	-	-	-	-	-	-	-	-
Transfer In (Out) - EMS	-	-	-	-	-	-	-	-
Transfer In (Out) - E911 Fund	(1,011,550)	1,011,550	-	-	-	-	-	-
Transfer In (Out) - Transit Fund	(81,628)	-	-	-	-	81,628	-	-
Transfer In (Out) - Other Funds	-					-		-
Transfer In (Out) - Senior Center	(254,843)	254,843	-	-	-	-	-	-
Transfer In (Out) - Hospital Debt	1,250,000	-	(1,250,000)	-	-	-	-	-
Transfer In (Out) - CIP Fund	(1,056,396)	-	-	1,056,396	-	-	-	-
Transfer In (Out) - SPLOST VII	-	-	-	-	(158,222)	158,222		-
Appropriated Fund Balance	1,098,028	-	-	-	3,830,546	921,862	-	5,850,436
Reserve for Fund Balance	-	(12,963)	-	-	-	-	-	(12,963)
Sale of Assets	-	-	-	-	-	-	58,996	58,996
Total Other Sources & (Uses)	**163,611**	**1,033,430**	**(1,250,000)**	**1,056,396**	**3,672,324**	**1,161,712**	**58,996**	**5,896,469**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -





HABERSHAM COUNTY

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General Fund

The general operating fund of Habersham County is used to account for all financial resources except for those required to be accounted for in another fund.

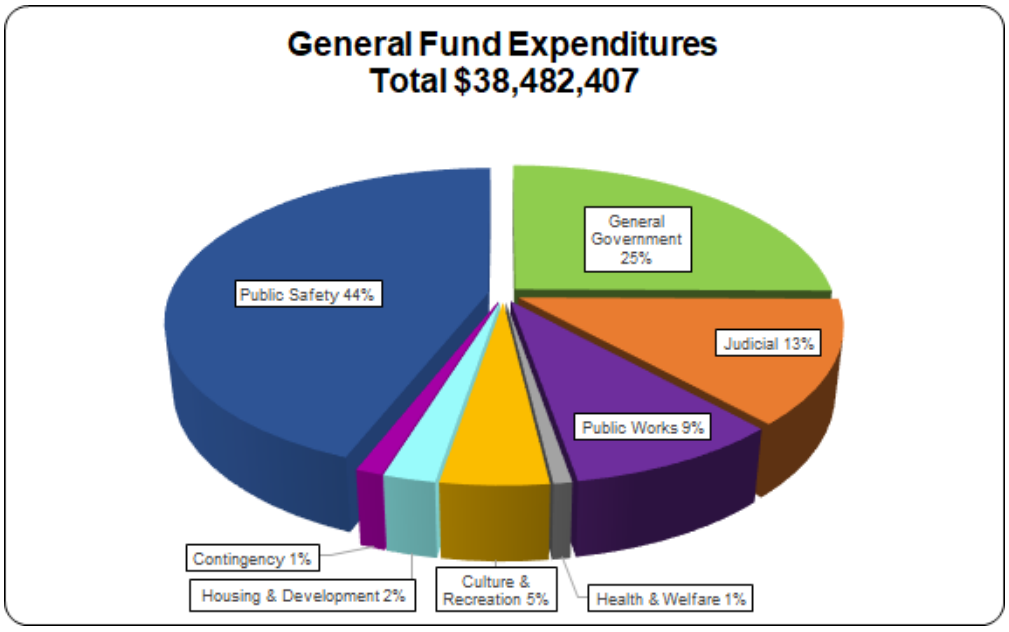


FY2026 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Taxes						
Property Taxes	$ 15,854,307	$ 18,911,965	$ 21,574,052	$ 22,165,414	$ 23,042,151	
Motor Vehicle Tax	2,657,679	2,843,553	2,984,849	2,895,000	3,080,000	
Mobile Home Tax	133,201	193,150	211,656	188,000	210,000	
Timber Tax	3,855	714	305	500	500	
Cost, Penalties, And Interest	45,757	114,426	148,609	150,000	150,000	
Intangible Tax	544,771	357,566	369,145	350,000	415,000	
Real Estate Transfer Tax	177,726	156,817	154,590	140,000	160,000	
Franchise Tax	16,062	1,738	82	100	80	
Insurance Premium Tax	2,342,967	2,488,272	2,671,532	2,885,000	2,990,000	
Alcohol Excise Tax	633,545	617,863	623,322	643,000	612,000	
Occupational Tax	129,121	161,112	194,157	183,500	211,000	
Other	19,150	11,939	32,156	32,800	34,000	
Total Taxes	**22,558,141**	**25,859,114**	**28,964,454**	**29,633,314**	**30,904,731**	**4.3%**
Building Permits	310,387	254,803	370,537	344,500	350,000	
Other Permits	6,305	6,709	13,941	15,000	15,000	
Fines, Fees & Forfeitures	1,476,463	1,386,463	1,660,898	1,617,265	1,585,800	
Fire Protection	5,669	19,243	37,195	35,000	35,000	
Sheriff Services	44,288	43,662	25,488	20,000	38,400	
Prisoner Board	-	2,438	339	1,000	500	
Recreation Fees & Services	398,747	444,391	616,257	620,850	551,500	
Collection Commissions	737,537	794,495	867,172	1,070,000	1,080,000	
Other Charges For Services	450,098	400,704	354,547	434,300	373,400	
Intergovernmental	1,869,862	2,034,861	2,036,021	2,874,965	3,071,253	
Interest	(80,179)	57,462	69,233	66,000	63,000	
Contributions	42,412	209,065	177,035	62,000	70,000	
Rental Income	69,701	70,604	87,011	86,460	154,712	
Right To Use Assets	-	361,934	-	-		
Miscellaneous	105,709	232,650	288,085	24,650	25,500	
Total Revenues	**27,995,139**	**32,178,596**	**35,568,216**	**36,905,304**	**38,318,796**	**3.8%**
Operating Expenditures						
General Government	8,899,042	16,408,664	12,935,226	13,090,900	13,599,451	
Judicial	3,598,310	3,894,379	4,415,037	4,823,816	5,034,955	
Public Safety	11,876,449	13,135,542	14,873,011	15,497,388	16,949,945	
Recreation & Culture	1,479,479	1,659,835	2,199,423	2,067,211	1,746,675	
Housing & Development	697,880	747,408	899,831	979,084	849,293	
Health & Welfare	322,093	338,473	204,281	141,000	302,088	
Total Operating Expenditures	**26,873,253**	**36,184,302**	**35,526,810**	**36,599,399**	**38,482,407**	**5.1%**

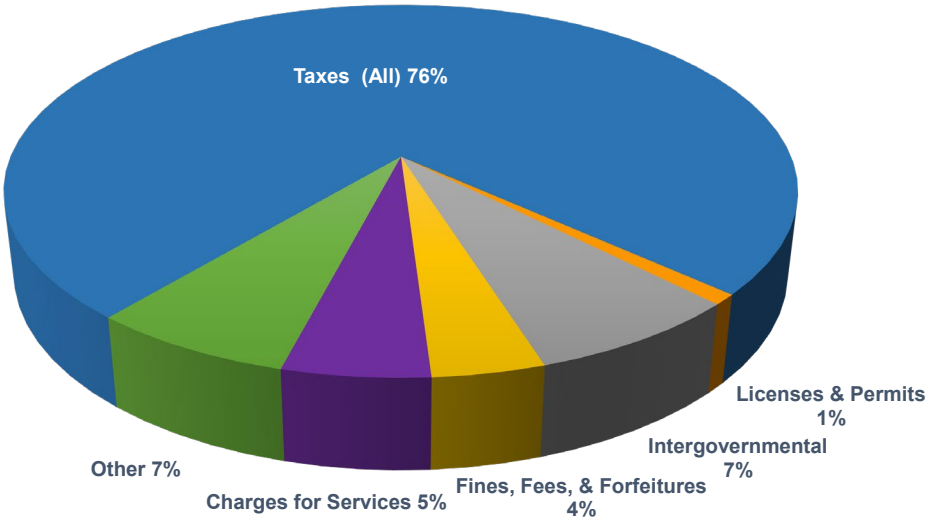
FY2026 Annual Budget
Governmental Funds - General Fund Revenue, Expenditures & Other Sources (Uses)

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Other Sources & (Uses)						
Transfer Out - CIP Fund	(907,674)	(1,467,995)	(1,876,860)	(1,697,951)	(1,056,396)	
Transfer Out - E911 Fund	(563,145)	(746,641)	(724,306)	(438,000)	(1,011,550)	
Transfer Out - EMS Fund	(688,422)	(202,695)	-	-	-	
Transfer Out - Transit Fund	(806)	(61,748)	(19,329)	-	(81,628)	
Transfer Out - Senior Center	(140,411)	(256,812)	(359,490)	(260,000)	(254,843)	
Transfer Out - Other Funds	(43,208)	(278,349)	(600,000)	(176,135)	-	
Transfer In - Hotel/Motel	151,738	149,040	160,104	160,000	150,000	
Transfer In - Hospital Bond Tax	500,000	500,000	750,000	750,000	1,250,000	
Transfer In - Jail Fund	70,000	70,000	70,000	70,000	70,000	
Transfer In - ARPA Fund	4,185,394	4,355,661	186,818	-	-	
Appropriated Fund Balance	-	-	-	1,286,181	1,098,028	
Sale of Assets	25,000	48,356	4,004	-	-	
Total Other Sources & (Uses)	**2,588,466**	**2,108,817**	**(2,409,058)**	**(305,905)**	**163,611**	**153.5%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 3,710,352**	**$ (1,896,889)**	**$ (2,367,651)**	**$ -**	**$ -**	



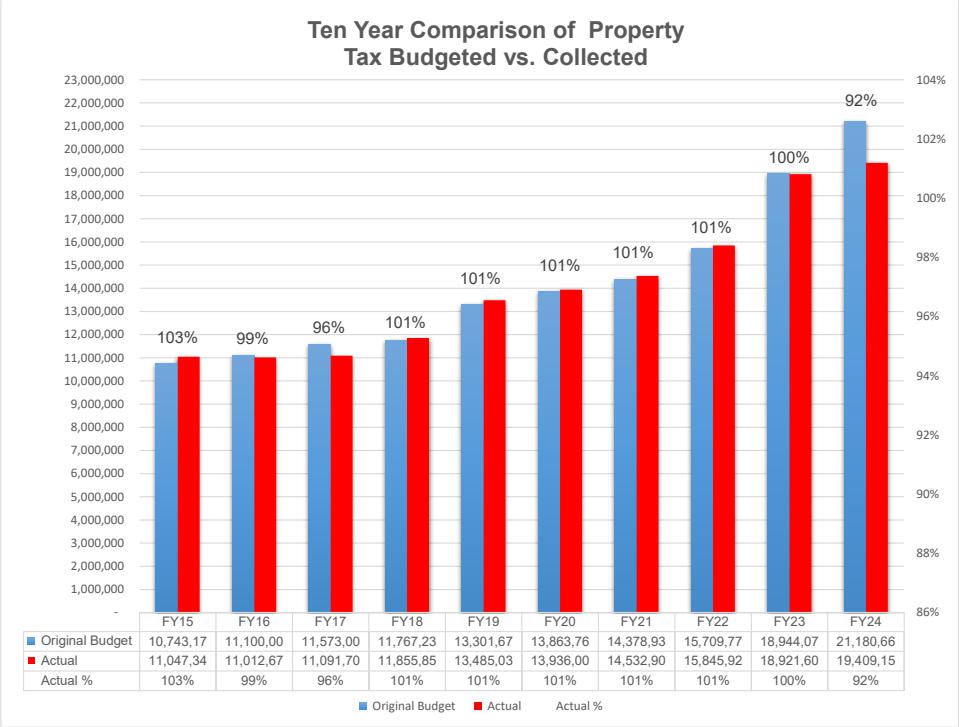
Revenues

The primary sources of revenue in the General Fund are Real Estate Taxes, Motor Vehicle Taxes, and Insurance Premium Taxes. The total tax revenue is 76% of the County's total budgeted revenue.



Taxes

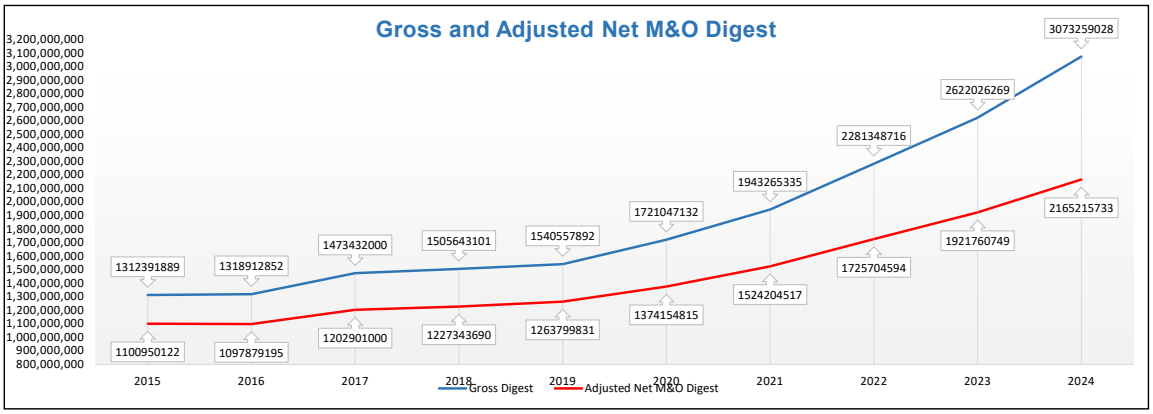
The majority of taxes collected are General Property taxes. Below is a graph that depicts the budgeted General Property tax vs. actual collected for the last ten fiscal years.



	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Original Budget	10,743,17	11,100,00	11,573,00	11,767,23	13,301,67	13,863,76	14,378,93	15,709,77	18,944,07	21,180,66
Actual	11,047,34	11,012,67	11,091,70	11,855,85	13,485,03	13,936,00	14,532,90	15,845,92	18,921,60	19,409,15
Actual %	103%	99%	96%	101%	101%	101%	101%	101%	100%	92%

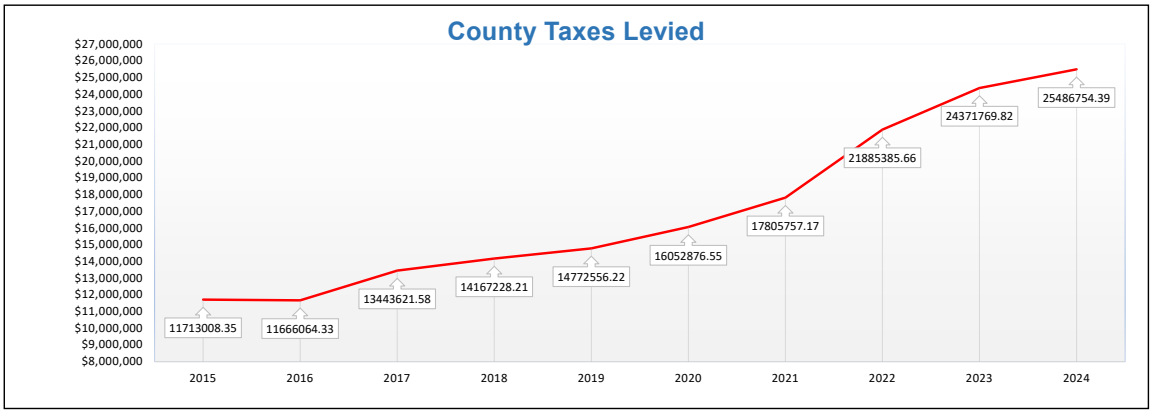
Gross and Adjusted Net M&O

The Board of Commissioners levies taxes based upon the Adjusted Net M&O, which is the Gross M&O assessed 40% value less exemptions. Below is a ten year history of the Gross and Adjusted Net M&O Digest.



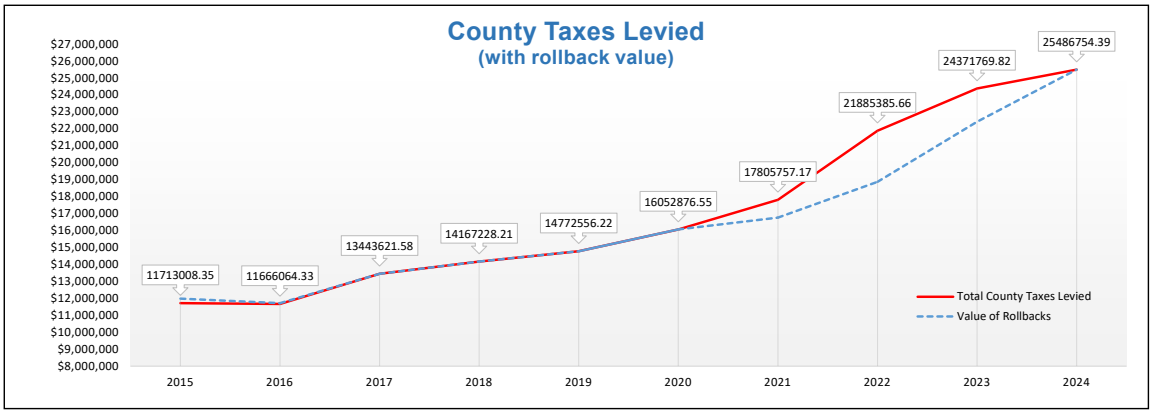
County Tax Levied

The Board of Commissioners approves the millage rate each year, which in turn produces a Total County Taxes Levied as advertised on the Tax Digest and 5 Year History of Levy. Below is the ten year history of the County Taxes Levied.



County Tax Levied with Value of Rollbacks

The Board of Commissioners is required to compute a "rollback" millage rate, which is the previous year's Millage rate minue the millage equivalent of the total net assessed value added by reassessments of existing real property. During 2014, 2015, and 2016 the Board of Commissioners accepted the rollback rate and reduced the County Taxes Levied. Below is the ten year history of County Taxes Levied with the Value of Rollbacks.



FY2026 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
General Administration						
Countywide						
Salaries & Benefits	$ 232,406	$ 66,711	$ 82,540	$ 79,300	$ 85,737	
Operating	1,307,657	7,639,216	3,280,238	1,733,100	1,666,030	
Total Countywide	**$ 1,540,063**	**$ 7,705,926**	**$ 3,362,778**	**$ 1,812,400**	**$ 1,751,767**	**-3%**
Commissioners						
Salaries & Benefits	$ 94,723	$ 117,710	$ 145,291	$ 137,547	$ 185,632	
Operating	160,008	132,852	147,883	141,105	110,823	
Total Commissioners	**$ 254,731**	**$ 250,562**	**$ 293,174**	**$ 278,652**	**$ 296,455**	**6%**
County Manager						
Salaries & Benefits	$ 334,093	$ 317,535	$ 356,722	$ 350,066	$ 312,950	
Operating	56,801	31,072	28,386	35,050	32,417	
Total County Manager	**$ 390,894**	**$ 348,607**	**$ 385,108**	**$ 385,116**	**$ 345,367**	**-10%**
Finance						
Salaries & Benefits	$ 346,582	$ 416,003	$ 498,237	$ 604,868	$ 516,403	
Operating	16,538	17,140	17,005	20,050	48,856	
Total Finance	**$ 363,121**	**$ 433,143**	**$ 515,243**	**$ 624,918**	**$ 565,259**	**-10%**
Human Resources						
Salaries & Benefits	$ 295,913	$ 396,010	$ 537,471	$ 554,980	$ 561,942	
Operating	39,015	56,057	61,319	88,555	69,903	
Total Human Resources	**$ 334,927**	**$ 452,067**	**$ 598,790**	**$ 643,535**	**$ 631,845**	**-2%**
Tax Commissioner						
Salaries & Benefits	$ 344,128	$ 340,127	$ 389,042	$ 461,880	$ 529,031	
Operating	64,803	69,297	77,343	77,002	77,002	
Total Tax Commissioner	**$ 408,931**	**$ 409,424**	**$ 466,385**	**$ 538,882**	**$ 606,033**	**12%**
Tax Assessors						
Salaries & Benefits	$ 599,425	$ 617,354	$ 614,547	$ 712,925	$ 793,825	
Operating	110,364	89,289	187,955	510,185	536,741	
Total Tax Assessors	**$ 709,789**	**$ 706,643**	**$ 802,502**	**$ 1,223,110**	**$ 1,330,566**	**9%**
Board of Equalization						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	1,077	1,126	788	2,750	2,200	
Total Board of Equalization	**$ 1,077**	**$ 1,126**	**$ 788**	**$ 2,750**	**$ 2,200**	**-20%**
County Clerk						
Salaries & Benefits	$ 67,530	$ 80,554	$ 86,039	$ 84,950	$ 105,437	
Operating	4,049	3,396	2,183	14,246	3,816	
Total County Clerk	**$ 71,579**	**$ 83,950**	**$ 88,222**	**$ 99,196**	**$ 109,253**	**10%**

FY2026 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
General Administration - Continued						
Elections & Registration						
Salaries & Benefits	$ 209,167	$ 239,675	$ 325,614	$ 357,970	$ 350,852	
Operating	99,434	490,986	211,479	159,500	162,550	
Total Elections & Registration	**$ 308,601**	**$ 730,661**	**$ 537,093**	**$ 517,470**	**$ 513,402**	**-1%**
Facilities Management						
Salaries & Benefits	$ 472,998	$ 671,475	$ 846,603	$ 994,960	$ 1,127,899	
Operating	395,679	428,675	624,376	547,817	550,104	
Total Facilities Management	**$ 868,676**	**$ 1,100,150**	**$ 1,470,980**	**$ 1,542,777**	**$ 1,678,003**	**9%**
Public Information						
Salaries & Benefits	$ -	$ 51,846	$ 55,022	$ 51,618	$ 80,605	
Operating	-	6,760	7,558	31,600	12,794	
Total Information Technology	**$ -**	**$ 58,606**	**$ 62,580**	**$ 83,218**	**$ 93,399**	**12%**
Information Technology						
Salaries & Benefits	$ 301,124	$ 336,421	$ 447,558	$ 558,239	$ 615,605	
Operating	284,388	413,221	392,226	621,080	669,011	
Total Information Technology	**$ 585,512**	**$ 749,642**	**$ 839,784**	**$ 1,179,319**	**$ 1,284,616**	**9%**
Fleet Services						
Salaries & Benefits	$ 349,661	$ 364,108	$ 436,951	$ 480,653	$ 500,315	
Operating	380,657	419,477	445,950	438,720	459,699	
Total Fleet Services	**$ 730,318**	**$ 783,585**	**$ 882,900**	**$ 919,373**	**$ 960,014**	**4%**
Roads & Bridges						
Salaries & Benefits	$ 1,347,249	$ 1,358,068	$ 1,560,852	$ 1,705,432	$ 1,806,441	
Operating	505,328	776,936	608,461	759,752	727,600	
Total Roads & Bridges	**$ 1,852,577**	**$ 2,135,004**	**$ 2,169,313**	**$ 2,465,184**	**$ 2,534,041**	**3%**
Safety						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	6,695	-	-	-	-	
Total Safety	**$ 6,695**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
Contingency						
Salaries & Benefits				$ 300,000	$ 432,231	
Operating						
Total Contingency	**$ -**	**$ -**	**$ -**	**$ 300,000**	**$ 432,231**	**44%**
Independent Agencies	**$ 471,550**	**$ 459,567**	**$ 459,589**	**$ 475,000**	**$ 465,000**	**-2%**
Total General Administration	**$ 8,899,042**	**$ 16,408,664**	**$ 12,935,226**	**$ 13,090,900**	**$ 13,599,451**	**4%**

FY2026 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Judicial						
Probate Court						
Salaries & Benefits	$ 221,860	$ 259,408	$ 308,425	$ 341,217	$ 344,277	
Operating	19,840	23,921	24,938	20,960	17,781	
Total Probate Court	**$ 241,701**	**$ 283,329**	**$ 333,363**	**$ 362,177**	**$ 362,058**	**0%**
Magistrate Court						
Salaries & Benefits	$ 253,235	$ 302,350	$ 326,367	$ 371,404	$ 355,492	
Operating	13,332	9,094	11,265	22,000	19,383	
Total Magistrate Court	**$ 266,568**	**$ 311,444**	**$ 337,632**	**$ 393,404**	**$ 374,875**	**-5%**
Clerk of Court						
Salaries & Benefits	$ 677,489	$ 765,862	$ 835,750	$ 882,919	$ 944,728	
Operating	71,089	60,670	60,522	68,000	77,600	
Capital	-	-	-	-	-	
Total Clerk of Court	**$ 748,578**	**$ 826,532**	**$ 896,272**	**$ 950,919**	**$ 1,022,328**	**8%**
Juvenile Offenders						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	-	300	-	-	-	
Total Juvenile Offenders	**$ -**	**$ 300**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
Superior Court						
Salaries & Benefits	$ 196,041	$ 262,668	$ 390,294	$ 371,356	$ 376,106	
Operating	99,805	87,148	66,010	76,788	75,538	
Total Superior Court	**$ 295,846**	**$ 349,815**	**$ 456,304**	**$ 448,144**	**$ 451,644**	**1%**
District Attorney						
Salaries & Benefits	$ 82,266	$ 99,389	$ 228,389	$ 285,332	$ 333,177	
Operating	448,629	481,461	284,126	471,013	382,276	
Total District Attorney	**$ 530,894**	**$ 580,850**	**$ 512,515**	**$ 756,345**	**$ 715,453**	**-5%**
Public Defender						
Salaries & Benefits	$ 38,295	$ 59,631	$ 113,499	$ 129,827	$ 140,652	
Operating	739,890	714,532	847,023	852,100	960,569	
Total Public Defender	**$ 778,186**	**$ 774,163**	**$ 960,522**	**$ 981,927**	**$ 1,101,221**	**12%**
Juvenile Court						
Salaries & Benefits	$ 179,754	$ 191,233	$ 279,857	$ 282,707	$ 362,137	
Operating	95,404	105,818	112,987	106,490	125,630	
Total Juvenile Court	**$ 275,158**	**$ 297,051**	**$ 392,844**	**$ 389,197**	**$ 487,767**	**25%**

FY2026 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Judicial - Continued						
State Court						
Salaries & Benefits	$ 190,776	$ 204,935	$ 222,150	$ 217,758	$ 212,743	
Operating	95,189	96,884	101,418	112,955	103,696	
Total State Court	**$ 285,965**	**$ 301,820**	**$ 323,568**	**$ 330,713**	**$ 316,439**	**-4%**
Solicitor						
Salaries & Benefits	$ 165,714	$ 128,567	$ 198,373	$ 190,490	$ 192,020	
Operating	9,700	40,507	3,644	20,500	11,150	
Total Solicitor	**$ 175,414**	**$ 169,074**	**$ 202,018**	**$ 210,990**	**$ 203,170**	**-4%**
Total Judicial	**$ 3,598,310**	**$ 3,894,379**	**$ 4,415,037**	**$ 4,823,816**	**$ 5,034,955**	**4%**
Public Safety						
Sheriff						
Salaries & Benefits	$ 4,113,260	$ 3,761,114	$ 3,938,369	$ 4,280,853	$ 4,907,460	
Operating	900,069	860,300	1,076,059	593,730	651,142	
Total Sheriff	**$ 5,013,328**	**$ 4,621,414**	**$ 5,014,428**	**$ 4,874,583**	**$ 5,558,602**	**14%**
Jail						
Salaries & Benefits	$ 2,272,702	$ 2,528,353	$ 2,926,138	$ 2,847,700	$ 3,271,693	
Operating	1,340,051	1,494,686	1,329,011	1,346,148	1,347,515	
Total Jail	**$ 3,612,753**	**$ 4,023,039**	**$ 4,255,150**	**$ 4,193,848**	**$ 4,619,208**	**10%**
Heat Unit						
Salaries & Benefits	$ 70,710	$ 103,171	$ 84,859	$ 89,153	$ 257,693	
Operating	23,727	17,091	30,399	22,772	34,368	
Total Heat Unit	**$ 94,437**	**$ 120,262**	**$ 115,258**	**$ 111,925**	**$ 292,061**	**161%**
School Resource Officers						
Salaries & Benefits	$ -	$ 731,380	$ 670,921	$ 1,051,968	$ 1,145,704	
Operating	1,222	107,612	48,835	34,000	48,800	
Total Animal Control	**$ 1,222**	**$ 838,992**	**$ 719,756**	**$ 1,085,968**	**$ 1,194,504**	**10%**
Animal Control						
Salaries & Benefits	$ 352,902	$ 390,107	$ 539,656	$ 580,338	$ 565,462	
Operating	169,844	230,032	233,172	260,250	224,046	
Total Animal Control	**$ 522,746**	**$ 620,139**	**$ 772,828**	**$ 840,588**	**$ 789,508**	**-6%**
Coroner						
Salaries & Benefits	$ 14,737	$ 38,467	$ 41,040	$ 39,776	$ 81,860	
Operating	22,488	27,682	27,902	30,205	19,330	
Total Coroner	**$ 37,225**	**$ 66,149**	**$ 68,942**	**$ 69,981**	**$ 101,190**	**45%**

FY2026 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Public Safety - Continued						
Fire Department						
Salaries & Benefits	$ 2,109,286	$ 2,260,976	$ 3,064,926	$ 3,652,061	$ 3,762,728	
Operating	347,078	437,165	469,853	508,083	461,956	
Total Fire Department	**$ 2,456,364**	**$ 2,698,142**	**$ 3,534,779**	**$ 4,160,144**	**$ 4,224,684**	**2%**
Emergency Management						
Salaries & Benefits	$ 118,881	$ 122,527	$ 140,990	$ 128,516	$ 137,163	
Operating	19,492	24,878	46,621	31,835	33,025	
Capital	-	-	204,260	-	-	
Total Emergency Management	**$ 138,373**	**$ 147,405**	**$ 391,871**	**$ 160,351**	**$ 170,188**	**6%**
Total Public Safety	**$ 11,876,449**	**$ 13,135,542**	**$ 14,873,011**	**$ 15,497,388**	**$ 16,949,945**	**9%**
Recreation & Culture						
Recreation Department						
Salaries & Benefits	$ 560,858	$ 613,299	$ 614,739	$ 545,981	$ 628,797	
Operating	568,622	691,420	781,918	655,880	699,085	
Total Recreation Department	**$ 1,129,479**	**$ 1,304,719**	**$ 1,396,657**	**$ 1,201,861**	**$ 1,327,882**	**10%**
Gymnastics Department						
Salaries & Benefits	$ -	$ -	$ 279,212	$ 255,598	$ -	
Operating	-	117	151,685	214,752	-	
Total Gymnastics Department	**$ -**	**$ 117**	**$ 430,897**	**$ 470,350**	**$ -**	**-100%**
Independent Agencies	**$ 350,000**	**$ 355,000**	**$ 371,869**	**$ 395,000**	**$ 418,793**	**6%**
Total Recreation & Culture	**$ 1,479,479**	**$ 1,659,835**	**$ 2,199,423**	**$ 2,067,211**	**$ 1,746,675**	**-16%**
Housing & Development						
Planning & Development						
Salaries & Benefits	$ 507,734	$ 536,646	$ 649,376	$ 772,263	$ 607,922	
Operating	46,279	60,389	109,840	54,712	53,460	
Total Planning & Development	**$ 554,014**	**$ 597,035**	**$ 759,217**	**$ 826,975**	**$ 661,382**	**-20%**
Planning Commission						
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	
Operating	5,161	4,263	4,170	10,750	4,875	
Total Planning Commission	**$ 5,161**	**$ 4,263**	**$ 4,170**	**$ 10,750**	**$ 4,875**	**-55%**

FY2026 Annual Budget
Governmental Funds - General Fund
Expenditure Summary

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Housing & Development - Continued						
Extension Services						
Salaries & Benefits	$ 29,013	$ 53,262	$ 13,500	$ 4,000	$ 4,500	
Operating	97,033	80,189	110,284	119,699	125,876	
Total Extension Services	**$ 126,045**	**$ 133,451**	**$ 123,784**	**$ 123,699**	**$ 130,376**	**5%**
Independent Agencies	**$ 12,660**	**$ 12,660**	**$ 12,660**	**$ 17,660**	**$ 52,660**	**198%**
Total Housing & Development	**$ 697,880**	**$ 747,408**	**$ 899,831**	**$ 979,084**	**$ 849,293**	**-13%**
Health & Welfare						
Independent Agencies	**$ 322,093**	**$ 338,473**	**$ 204,281**	**$ 141,000**	**$ 302,088**	**114%**
Total General Fund	**$ 26,873,253**	**$ 36,184,302**	**$ 35,526,810**	**$ 36,599,399**	**$ 38,482,407**	**5%**

GENERAL ADMINISTRATION

Department Budget Overview

COUNTYWIDE

The countywide portion of the budget provides an overview of funds that cannot be designated to a particular department, and cover expenses applicable to all county departments. Funds in the countywide portion of the budget cover expenses such as liability insurance, legal services, audit services, telephone and printer charges, etc.

Budget Highlights:

FY2026 budget reflects an increase in Legal Services of $2,000, an increase in Telephone of $3,000, an increase in Advertising of $4,000, a decrease in Liability Insurance of $78,000, an increase in Postage of $4,000, an increase in Audit of $3,000, a decrease in Training/Conferences of $23,000, an increase in Contracted Services of $30,000, an increase in Internet of $1,056, an increase in EAP of $10,327, an increase in Leases of $10,984, a decrease in Printer/Copier Charges of $16,000, a decrease in Bank Fees of $4,000, a decrease in Miscellaneous of $13,500, and a decrease in Employee Appreciation Supplies of $2,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$57,862	$60,601	$72,165	$70,000	$75,000
Benefits	174,545	6,109	10,375	9,300	10,737
Operating Expenditures	915,645	1,247,453	2,888,876	1,344,100	1,275,967
Debt Service	392,013	391,763	391,363	389,000	390,063
Total Expenditures	$1,478,187	$1,705,926	$3,362,778	$1,812,400	$1,751,767

FY2026 Annual Budget
Governmental Funds - General Administration
Countywide - 110

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Employee Apprecation	$ 57,862	$ 60,601	$ 72,165	$ 70,000	$ 75,000	
Total Salaries	**57,862**	**60,601**	**72,165**	**70,000**	**75,000**	**7%**
Benefits						
FICA Contributions	16,366	4,649	5,265	5,300	5,737	
Other Employee Benefits	158,179	1,460	5,110	4,000	5,000	
Total Benefits	**174,545**	**6,109**	**10,375**	**9,300**	**10,737**	**15%**
Total Personal Services	**232,406**	**66,711**	**82,540**	**79,300**	**85,737**	**8%**
Operating Expenditures						
Legal Services	156,466	259,086	289,204	198,000	200,000	
Telephone	39,140	39,601	41,141	39,000	42,000	
Advertising	13,772	14,000	16,025	14,000	18,000	
Liability Insurance	411,771	481,198	492,722	659,000	581,000	
Postage	4,687	(1,192)	15,339	1,000	5,000	
Audit Services	80,100	86,750	93,350	90,000	93,000	
Confrences & Training	2,250	16,800	28,421	28,000	5,000	
Contracted Services	35,536	58,690	476,731	50,000	80,000	
Internet	21,592	20,566	20,364	21,000	22,056	
EAP	1,883	2,011	1,914	2,000	12,327	
Leases	-	-	8,972	2,600	13,584	
Printer Charges	122,987	99,474	40,101	111,000	95,000	
Bank Fees	11,416	9,478	6,068	12,000	8,000	
Miscellaneous	10,484	17,950	42,616	13,500	-	
Storm Related Expenditures	643	-	-	-	-	
Employee Appreciation Supplies	2,917	365	1,421	3,000	1,000	
Covid-19 Materials	-	-	-	-	-	
Land Acquisition	-	142,676	755,901	-	-	
Capital Expenditures	-	-	479,689	-	-	
Habersham Medical Center Allocat	-	6,000,000	-	-	-	
County Match Special Grant	-	-	-	100,000	100,000	
Interest	217,013	211,763	206,363	209,000	195,063	
Lease Payments - Right To Use	-	-	78,898	-	-	
Debt Service	175,000	180,000	185,000	180,000	195,000	
Fund Balance Forward	-	-	-	-	-	
Total Operating Expenditures	**1,307,657**	**7,639,216**	**3,280,238**	**1,733,100**	**1,666,030**	**-4%**
Total Expenditures	**$ 1,540,063**	**$ 7,705,926**	**$ 3,362,778**	**$ 1,812,400**	**$ 1,751,767**	**-3%**

GENERAL ADMINISTRATION

Department Budget Overview

BOARD OF COMMISSIONERS

Habersham County's governing authority is the Board of Commissioners. The Board of Commissioners enacts resolutions and ordinances, levies taxation, plans for future needs, and ensures necessary services are provided to county residents, among many other responsibilities that directly influence the lives of Habersham County citizens daily.

Budget Highlights:

FY2026 budget reflects a decrease in Advertising of $3,000, an increase in Dues of $200, a decrease in Contracted Services of $25,982, an increase in Bank Fees of $100, and a decrease in Special Events of $1,600.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$52,743	$79,021	$95,134	$96,574	$99,482
Benefits	41,980	38,690	50,157	40,973	86,150
Operating Expenditures	160,008	132,852	147,883	141,105	110,823
Total Expenditures	$254,731	$250,562	$293,174	$278,652	$296,455

FY2026 Annual Budget
Governmental Funds - General Administration
Commissioners - 120

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 52,743	$ 79,021	$ 95,134	$ 96,574	$ 99,482	
Total Salaries	**52,743**	**79,021**	**95,134**	**96,574**	**99,482**	**3%**
Benefits						
Group Insurance	33,280	26,413	35,662	28,567	73,631	
Retirement Contribution	2,774	3,782	4,032	1,886	3,736	
Social Security (FICA)	3,941	5,857	7,307	7,388	7,839	
Workers' Compensation	1,338	2,110	2,525	2,501	277	
Vision Insurance	141	130	195	195	130	
Dental Insurance	507	398	436	436	537	
Total Benefits	**41,980**	**38,690**	**50,157**	**40,973**	**86,150**	**110%**
Total Personal Services	**94,723**	**117,710**	**145,291**	**137,547**	**185,632**	**35%**
Operating Expenditures						
Advertising	7,648	6,943	3,840	6,000	3,000	
Travel Expense	13,831	12,229	14,257	18,000	18,000	
Postage	1,552	1,533	1,410	2,500	2,500	
Conference & Training	20,552	13,889	16,352	15,000	15,000	
Dues	47,214	48,325	60,138	51,000	51,200	
Contracted Services	51,306	35,196	35,216	26,215	233	
Printer/Copier Charges	101	144	295	-	-	
Bank Fees	174	408	805	850	950	
Supplies	11,697	8,588	10,061	11,840	11,840	
Meetings With Meals	5,613	2,412	2,959	3,500	3,500	
Small Equipment Under $5,000	320	-	-	-	-	
Special Events	-	3,185	2,550	6,200	4,600	
Total Operating Expenditures	**160,008**	**132,852**	**147,883**	**141,105**	**110,823**	**-21%**
Total Expenditures	**$ 254,731**	**$ 250,562**	**$ 293,174**	**$ 278,652**	**$ 296,455**	**6%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Part Time	5	5	5	5	5

GENERAL ADMINISTRATION

Department Budget Overview

COUNTY MANAGER

The Habersham County Manager is the chief administrative officer of the county and head of the administrative branch of county government. The manager is responsible to the Board of Commissioners for all county administrative affairs including hiring, discharging, and suspending county officers or employees who fall under the Board's jurisdiction; supervising all county officers and department heads appointed by the Board; ensuring all ordinances, resolutions, regulations and policies are executed and enforced; exercising control over all departments under the Board's jurisdiction; attending all Board meetings; and administering the construction and maintenance of all buildings, roads and bridges under the jurisdiction of Habersham County. The County Manager is also the budget officer and chief purchasing agent for Habersham County and is responsible for submitting an annual budget for consideration and adoption by the Board; ensuring the Board is fully advised as to the financial condition and needs of the County; establishing policies and procedures for the procurement of all required supplies and materials; and executing all purchase orders and contracts for sums less than $25,000.

Goal #1: Work to get SPLOST Referendum approved by the voters in November 2025. Research and Educate FLOST initiative and prepare for a possible November 2026 referendum.

Goal #2: Work with Management Team to review and update key policies including Excellence in Customer Service Campaign.

Budget Highlights:

FY2026 budget reflects a decrease in Telephone of $200, an increase in Travel Expense of $2,300, an increase in Vehicle Parts/Repairs/Maintenance of $1,200, a decrease in Postage of $50, an increase in Training/Conferences of $900, an increase in Dues of $1,167, a decrease in Meetings With Meals of $6,900, and a decrease in Small Equipment Under $5,000 of $1,050.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$251,998	$229,184	$249,943	$266,939	$235,786
Benefits	82,095	88,351	106,779	83,127	77,164
Operating Expenditures	56,801	31,072	28,386	35,050	32,417
Total Expenditures	$390,894	$348,607	$385,108	$385,116	$345,367

FY2026 Annual Budget
Governmental Funds - General Administration
County Manager - 121

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 248,749	$ 229,088	$ 249,943	$ 266,939	$ 235,786	
Part Time Salaries	3,250	47	-	-	-	
Overtime	-	50	-	-	-	
Total Salaries	**251,998**	**229,184**	**249,943**	**266,939**	**235,786**	**-12%**
Benefits						
Group Insurance	25,754	34,104	47,809	38,434	28,359	
Retirement Contribution	34,820	37,515	40,144	22,162	29,237	
Social Security (FICA)	19,983	15,265	17,354	21,091	18,304	
Workers' Compensation	975	948	909	874	630	
Vision Insurance	123	128	129	130	124	
Dental Insurance	441	391	434	436	510	
Total Benefits	**82,095**	**88,351**	**106,779**	**83,127**	**77,164**	**-7%**
Total Personal Services	**334,093**	**317,535**	**356,722**	**350,066**	**312,950**	**-11%**
Operating Expenditures						
Telephone	2,079	1,207	1,574	1,800	1,600	
Advertising	-	-	-	500	500	
Travel Expense	10,362	5,676	7,202	6,000	8,300	
Expense Allowance	17,158	9,554	-	-	-	
Vehicle Parts/Repair/Maint	1,378	1,067	3,244	1,000	2,200	
Postage	58	-	-	100	50	
Conference & Training	5,549	4,177	5,851	5,100	6,000	
Dues	2,399	1,730	1,325	1,300	2,467	
Contracted Services	18	71	-	-	-	
Printer/Copier Charges	-	129	-	-	-	
Gas/Oil	2,922	2,170	1,799	3,000	3,000	
Tires/Tubes	-	-	858	-	-	
Supplies	10,369	2,804	4,040	5,000	5,000	
Meetings With Meals	1,522	2,488	2,493	10,200	3,300	
Small Equipment Under $5,000	2,988	-	-	1,050	-	
Total Operating Expenditures	**56,801**	**31,072**	**28,386**	**35,050**	**32,417**	**-8%**
Total Expenditures	**$ 390,894**	**$ 348,607**	**$ 385,108**	**$ 385,116**	**$ 345,367**	**-10%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	3	2	2	2	2

GENERAL ADMINISTRATION

Department Budget Overview

FINANCE DEPARTMENT

The Finance Department advises the County Commission and all County Departments on fiscal and budgetary matters, including procurement of goods and services. The Finance Department is responsible for the following: accounting for all financial transactions, disbursement of funds, facilitating budget development and implementation, monitoring revenues and expenditures, periodic/annual reporting and projection of County finances, facilitating the annual audit, managing the county treasury, and conducting fixed asset inventory.

Goal #1: Promote staff training, accreditation, and professionalism through professional organizations.

Goal #2: Continue to update Financial Policies to match current processes and procedures.

Budget Highlights:

FY2026 budget reflects a decrease in Telephone of $380, an increase in Advertising of $38,157, a decrease in Travel Expense of $2,200, a decrease in Training/Conferences of $3,300, a decrease in Dues of $150, a decrease in Contracted Services of $133, an increase in Internet of $56, a decrease in Supplies of $1,744, an increase in Meetings With Meals of $500, and a decrease in Small Equipment Under $5,000 of $2,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$258,344	$300,802	$358,037	$450,399	$366,897
Benefits	88,239	115,201	140,201	154,469	149,506
Operating Expenditures	16,538	17,140	17,005	20,050	48,856
Total Expenditures	$363,121	$433,143	$515,243	$624,918	$565,259

Performance Measures:

	FY22	FY23	FY24	FY25
Number of Procurement Card Transactions	7,060	4,600	5,692	5,617
Number of Checks Written	3,038	2,714	2,560	2,379
Number of ACH Payments	2,430	2,332	2,488	2,857
Number of Purchase Orders Issued	569	541	558	387
GFOA Certificate of Achievement	Yes	Yes	Yes	Yes
GFOA Budget Book Award	Yes	-	Yes	Yes

FY2026 Annual Budget
Governmental Funds - General Administration
Finance Department - 122

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 258,344	$ 300,766	$ 350,964	$ 450,399	$ 366,897	
Part Time Salaries	-	-	6,780	-	-	
Overtime	-	36	292	-	-	
Total Salaries	**258,344**	**300,802**	**358,037**	**450,399**	**366,897**	**-19%**
Benefits						
Group Insurance	44,934	55,600	71,869	93,965	89,105	
Retirement Contribution	22,249	35,160	41,113	20,607	29,504	
Social Security (FICA)	19,174	22,212	24,979	36,832	28,482	
Workers' Compensation	921	1,405	1,332	1,584	1,005	
Vision Insurance	260	250	258	390	325	
Dental Insurance	701	575	649	1,091	1,085	
Total Benefits	**88,239**	**115,201**	**140,201**	**154,469**	**149,506**	**-3%**
Total Personal Services	**346,582**	**416,003**	**498,237**	**604,868**	**516,403**	**-15%**
Operating Expenditures						
Telephone	723	1,205	1,264	1,100	720	
Advertising	-	-	-	-	38,157	
Travel Expense	656	4,354	1,555	4,200	2,000	
Conference & Training	6,455	4,144	2,018	4,800	1,500	
Dues	630	605	505	750	600	
Contracted Services	1,055	1,844	1,831	1,800	1,667	
Internet	456	418	456	400	456	
Printer/Copier Charges	101	-	128	-	-	
Supplies	2,566	4,121	4,193	4,500	2,756	
Meetings With Meals	-	-	452	-	500	
Small Equipment Under $5,000	3,896	449	4,602	2,500	500	
Total Operating Expenditures	**16,538**	**17,140**	**17,005**	**20,050**	**48,856**	**144%**
Total Expenditures	**$ 363,121**	**$ 433,143**	**$ 515,243**	**$ 624,918**	**$ 565,259**	**-10%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	5	6	6	6	6

GENERAL ADMINISTRATION

Department Budget Overview

HUMAN RESOURCES

The Habersham County Human Resources Department is responsible for the successful recruitment, compensation, development, and retention of a highly qualified workforce. The Human Resources Director ensures compliance with all employment federal, state, local, and county laws, ordinances, and regulations. The Director drives employment recruitment, retention, and retirement initiatives with planning, development, implementation, and communication of HR programs. Within the three major phases of employment are several programs operating within the county. The Human Resources Department leads efforts in recruitment, pre-screening, and applicant referrals; organizes and conducts onboarding activities; implements compensation and performance-based merit pay increases; and coordinates training and development programs. The Human Resources Department is also responsible for benefits and workers' compensation case management, safety and wellness program supervision, administration of DOT Drug & Alcohol Testing programs, and payroll administration.

Goal #1: Draft a new employee policy handbook.

Goal #2: Implement the Time Clock Plus system in all departments under the Board of Commissioners.

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $2,381, a decrease in Telephone of $540, an increase in Postage of $400, a decrease in Contracted Services of $7,500, a decrease in Drug Testing of $2,508, a decrease in Safety of $500, an increase in Pre-Employment Physicals of $3,500, a decrease in ACA Act of $3,500, a decrease in Printer/Copier Charges of $500, a decrease in Supplies of $4, a decrease in Small Equipment Under $5,000 of $2,500, and a decrease in Special Events of $5,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$228,299	$296,554	$388,516	$428,279	$408,391
Benefits	67,613	99,456	148,955	126,701	153,551
Operating Expenditures	39,015	56,057	61,319	88,555	69,906
Total Expenditures	$334,927	$452,067	$598,790	$643,535	$631,845

Performance Measures:

	FY22	FY23	FY24	FY25
# of Full Time Employees	370	425	353	443
# of New Hires	180	187	131	126
# of Terminated Employees	50	85	121	115
# of Payroll Checks Processed	10,697	10,919	11,362	12,725
# of Depts added to Time Clock Plus	1	6	6	5

FY2026 Annual Budget
Governmental Funds - General Administration
Human Resources - 123

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 227,624	$ 294,509	$ 386,309	$ 425,898	$ 408,391	
Overtime	676	2,045	2,207	2,381	-	
Total Salaries	**228,299**	**296,554**	**388,516**	**428,279**	**408,391**	**-5%**
Benefits						
Group Insurance	30,261	43,650	78,781	69,609	89,223	
Retirement Contribution	18,667	31,391	38,150	33,990	29,504	
Social Security (FICA)	16,971	22,189	29,062	19,954	31,704	
Workers' Compensation	806	1,118	1,437	1,449	1,119	
Vision Insurance	198	273	350	390	390	
Dental Insurance	710	835	1,175	1,309	1,611	
Total Benefits	**67,613**	**99,456**	**148,955**	**126,701**	**153,551**	**21%**
Total Personal Services	**295,913**	**396,010**	**537,471**	**554,980**	**561,942**	**1%**
Operating Expenditures						
Telephone	1,182	1,265	1,613	2,340	1,800	
Advertising	703	75	1,788	1,000	1,000	
Travel Expense	1,567	2,401	4,748	6,250	6,250	
Vehicle Parts/Repair/Maintenance	-	-	70	-	-	
Postage	314	751	921	1,000	1,400	
Conference & Training	5,941	5,960	4,513	4,200	4,200	
Dues	1,254	660	860	805	805	
Contracted Services	4,347	6,038	9,296	22,500	15,000	
Internet	108	419	456	552	552	
Recruitment	1,447	989	58	-	-	
Drug Testing	6,594	12,984	11,336	11,508	9,000	
Safety	-	7,291	5,223	10,000	9,500	
Pre-Employment Physicals	3,951	7,617	5,085	6,500	10,000	
ACA Act	3,330	3,538	4,080	3,500	-	
Printer/Copier Charges	-	256	-	500	-	
Supplies	3,813	5,114	5,510	4,000	3,996	
Meetings With Meals	67	137	1,879	1,400	1,400	
Small Equipment under $5,000	4,395	562	3,202	2,500	-	
Special Events	-	-	680	10,000	5,000	
Total Operating Expenditures	**39,015**	**56,057**	**61,319**	**88,555**	**69,903**	**-21%**
Total Expenditures	**$ 334,927**	**$ 452,067**	**$ 598,790**	**$ 643,535**	**$ 631,845**	**-2%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	4	6	6	6	6

GENERAL ADMINISTRATION

Department Budget Overview

SAFETY

The Safety Program is designed to ensure employees work safely in all aspects of their jobs. The Safety and Wellbeing Committee was formed to educate the workforce on preventing work related injuries and illnesses. The Safety Program initiatives are designed to help the County implement proactive measures to ensure the safety and health of County employees, protection of property, and compliance with the safety discount program. The Safety and Wellbeing Committee also promotes healthy lifestyles for employees through education, training, and wellness events.

In FY 2023 the Safety Program was combined into the Human Resources Department. This department is for historical data only.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	6,695	-	-	-	-
Total Expenditures	$6,695	$ -	$ -	$ -	$ -

FY2026 Annual Budget
Governmental Funds - General Administration
Safety - 154

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Operating Expenditures						
Safety	$ 6,684	$ -	$ -	$ -	$ -	
Supplies	12	-	-	-	-	
Total Operating Expenditures	**6,695**	**-**	**-**	**-**	**-**	**#DIV/0!**
Total Expenditures	**$ 6,695**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

GENERAL ADMINISTRATION

Department Budget Overview

TAX COMMISSIONER

The Habersham County Tax Commissioner, an office established by the Georgia Constitution and elected for four-year terms, serves as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions related to billing, collecting, disbursing and accounting for ad valorem taxes collected in the county on behalf of the State of Georgia, the Habersham County Board of Commissioners, and the Habersham County Board of Education.

Budget Highlights:

FY2026 budget reflects no operating changes.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$267,049	$283,145	$302,173	$369,876	$381,891
Benefits	77,079	56,982	86,869	92,004	147,140
Operating Expenditures	64,803	69,297	77,343	77,002	77,002
Total Expenditures	$408,931	$409,424	$466,385	$538,882	$606,033

FY2026 Annual Budget
Governmental Funds - General Administration
Tax Commissioner - 125

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 244,904	$ 243,516	$ 278,697	$ 345,876	$ 351,523	
Part Time Salaries	22,145	39,629	23,476	24,000	30,368	
Total Salaries	**267,049**	**283,145**	**302,173**	**369,876**	**381,891**	**3%**
Benefits						
Group Insurance	38,317	29,371	56,613	51,920	103,828	
Retirement Contribution	15,692	13,362	14,494	7,058	12,725	
Social Security (FICA)	20,401	11,792	13,041	29,868	27,289	
Workers' Compensation	978	1,136	1,196	1,176	963	
Vision Insurance	368	325	350	455	455	
Dental Insurance	1,323	996	1,175	1,527	1,880	
Total Benefits	**77,079**	**56,982**	**86,869**	**92,004**	**147,140**	**60%**
Total Personal Services	**344,128**	**340,127**	**389,042**	**461,880**	**529,031**	**15%**
Operating Expenditures						
Telephone	360	360	360	360	360	
Advertising	(6,072)	215	-	300	300	
Travel Expense	583	711	382	2,500	2,500	
Postage	30,898	20,853	15,267	13,000	13,000	
Conference & Training	611	966	1,140	2,500	2,500	
Dues	1,540	1,245	959	1,342	1,342	
Contracted Services	24,801	25,622	51,710	48,500	48,500	
Printer/Copier Charges	-	-	25	-	-	
Supplies	11,450	19,025	7,499	8,500	8,500	
Small Equipment Under $5,000	632	300	-	-	-	
Total Operating Expenditures	**64,803**	**69,297**	**77,343**	**77,002**	**77,002**	**0%**
Total Expenditures	**$ 408,931**	**$ 409,424**	**$ 466,385**	**$ 538,882**	**$ 606,033**	**12%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	6	6	6	7	7
Part Time	2	2	2	2	2

GENERAL ADMINISTRATION

Department Budget Overview

TAX ASSESSORS

The Tax Assessors Office operates under a five-member Board of Tax Assessors comprised of local taxpayers appointed for three-year terms by the Board of County Commissioners. The primary responsibility of the Tax Assessors Office is to appraise property at fair market value as of January 1 of each year and to compile the annual tax digest. The appraisal staff is required to adhere to the Appraisal Procedures Manual established by the Georgia Department of Revenue. The staff is responsible for tracking ownership changes, parcel boundaries, zoning, use, building and property characteristics, tax exemptions, trends in sales prices, construction costs, rent rates, incomes, expenses and personal property assets in order to appraise property values each year.

Goal #1: Provide a current digest reflecting changes in prior year and appraise property at 40% of fair market value insuring that the ratio study does not fall below 38%.

Goal #2: Ensure all appraisers receive necessary training to obtain a higher certification level if the appraiser desires.

Budget Highlights:

FY2026 budget reflects a decrease in Travel Expense of $10,167, a decrease in Per Diem of $2,730, an increase in Vehicle Parts/Repair/Maintenance of $350, an increase in Postage of $850, a decrease in Training/Conferences of $3,900, an increase in Contracted Services of $47,163, an increase in Printer/Copier Charges of $300, a decrease in Bank Fees of $24, a decrease in Gas/Oil of $2,500, a decrease in Supplies of $1,486, and a decrease in Small Equipment Under $5,000 of $1,300.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$423,846	$446,107	$424,640	$522,962	$564,589
Benefits	175,579	171,247	189,907	189,963	229,236
Operating Expenditures	110,364	89,289	187,955	510,185	536,741
Total Expenditures	$709,789	$706,643	$802,502	$1,223,110	$1,330,566

Performance Measures:

	FY22	FY23	FY24	FY25
# of Deeds Processed	1,866	1,982	1,622	1,239
# of Appeals forwarded to BOE	56	89	111	*
# of Conservation Covenants	154	324	319	341
# of Homestead Applications	712	1,506	1,418	2,096

***Data provided by calendar year.**

FY2026 Annual Budget
Governmental Funds - General Administration
Tax Assessors - 126

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 412,236	$ 432,311	$ 413,070	$ 510,962	$ 552,589	
Part Time Salaries	11,610	12,360	11,570	12,000	12,000	
Overtime	-	1,436	-	-	-	
Total Salaries	**423,846**	**446,107**	**424,640**	**522,962**	**564,589**	**8%**
Benefits						
Group Insurance	116,537	113,298	132,856	133,108	163,050	
Retirement Contribution	22,471	19,711	21,435	10,157	19,020	
Social Security (FICA)	30,288	32,506	30,783	40,006	42,273	
Workers' Compensation	3,828	3,831	2,656	3,861	1,492	
Vision Insurance	584	515	500	650	715	
Dental Insurance	1,871	1,386	1,678	2,181	2,686	
Total Benefits	**175,579**	**171,247**	**189,907**	**189,963**	**229,236**	**21%**
Total Personal Services	**599,425**	**617,354**	**614,547**	**712,925**	**793,825**	**11%**
Operating Expenditures						
Travel	2,681	7,501	3,980	15,167	5,000	
Per Diem	-	-	-	2,730	-	
Vehicle Parts/Repair/Maint	442	1,562	1,106	450	800	
Postage	1,459	1,889	1,894	1,400	2,250	
Conference & Training	1,500	2,845	1,825	5,900	2,000	
Dues	440	520	520	600	600	
Contracted Services	97,903	69,167	171,748	473,628	520,791	
Printer/Copier Charges	250	394	275	-	300	
Bank Fees	-	18	18	24	-	
Gas/Oil	1,730	1,879	1,356	4,500	2,000	
Tires/Tubes	-	-	1,055	1,000	1,000	
Supplies	2,401	3,052	2,948	3,486	2,000	
Small Equipment under $5,000	1,559	462	1,230	1,300	-	
Total Operating Expenditures	**110,364**	**89,289**	**187,955**	**510,185**	**536,741**	**5%**
Total Expenditures	**$ 709,789**	**$ 706,643**	**$ 802,502**	**$ 1,223,110**	**$ 1,330,566**	**9%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	9	10	10	11	11
Part Time	5	5	5	5	5

GENERAL ADMINISTRATION

Department Budget Overview

BOARD OF EQUALIZATION

The Board of Equalization is a special jury that hears appeals of property values and denials of homestead and other tax exemptions.

Budget Highlights:

FY2026 budget reflects a decrease in Advertising of $100, a decrease in Travel Expense of $350, and a decrease in Supplies of $100.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	1,077	1,126	788	2,750	2,200
Total Expenditures	$1,077	$1,126	$788	$2,750	$2,200

FY2026 Annual Budget
Governmental Funds - General Administration
Board of Equalization - 127

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Operating Expenditures						
Advertising	$ -	$ -	$ -	$ 100	$ -	
Travel Expense	-	-	-	350	-	
Per Diem	710	645	465	1,650	1,650	
Postage	-	60	-	150	150	
Conference & Training	238	288	263	400	400	
Supplies	129	133	60	100	-	
Total Operating Expenditures	**1,077**	**1,126**	**788**	**2,750**	**2,200**	**-20%**
Total Expenditures	**$ 1,077**	**$ 1,126**	**$ 788**	**$ 2,750**	**$ 2,200**	**-20%**

GENERAL ADMINISTRATION

Department Budget Overview

COUNTY CLERK

The County Clerk provides administrative support and day-to-day assistance to the Board of County Commissioners and is responsible for keeping records and minutes of the Board of Commissioners. Additionally, the Clerk coordinates administrative issues with, and aids, other County Department Directors. The County Clerk is the designated Habersham County Open Records Officer for the Board of Commissioners and maintains the County Code of Ordinances. The County Clerk is appointed/reappointed yearly at the Board of Commissioners January meeting.

Goal #1: Have the majority of important Commission Office files converted into an electronic format and retained in the searchable record management software.

Goal #2: Ensure timely responses to open record requests within the requirements of state law.

Budget Highlights:

FY2026 budget reflects a decrease in Travel Expense of $3,000, a decrease in Training/Conferences of $500, an increase in Dues of $20, a decrease in Contracted Services of $7,000, and an increase in Supplies of $50.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$52,151	$63,490	$65,000	$67,600	$81,200
Benefits	15,380	17,064	21,039	17,350	24,237
Operating Expenditures	4,049	3,396	2,183	14,246	3,816
Total Expenditures	$71,579	$83,950	$88,222	$99,196	$109,253

FY2026 Annual Budget
Governmental Funds - General Administration
County Clerk - 130

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 52,151	$ 63,490	$ 65,000	$ 67,600	$ 81,200	
Total Salaries	**52,151**	**63,490**	**65,000**	**67,600**	**81,200**	**20%**
Benefits						
Group Insurance	7,960	9,220	12,918	10,352	14,873	
Retirement Contribution	2,991	2,555	2,702	1,264	2,504	
Social Security (FICA)	3,953	4,783	4,901	5,171	6,304	
Workers' Compensation	211	252	235	279	222	
Vision Insurance	58	63	65	65	65	
Dental Insurance	207	192	218	219	269	
Total Benefits	**15,380**	**17,064**	**21,039**	**17,350**	**24,237**	**40%**
Total Personal Services	**67,530**	**80,554**	**86,039**	**84,950**	**105,437**	**24%**
Operating Expenditures						
Telephone	331	361	360	360	360	
Travel Expense	846	793	798	4,000	1,000	
Postage	-	-	-	-	-	
Conference & Training	1,500	1,465	563	2,200	1,700	
Dues	-	80	-	80	100	
Contracted Services	-	-	-	7,000	-	
Internet	456	413	456	456	456	
Supplies	27	284	7	150	200	
Small Equipment Under $5,000	889	-	-	-	-	
Total Operating Expenditures	**4,049**	**3,396**	**2,183**	**14,246**	**3,816**	**-73%**
Total Expenditures	**$ 71,579**	**$ 83,950**	**$ 88,222**	**$ 99,196**	**$ 109,253**	**10%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	1	1	1

GENERAL ADMINISTRATION

Department Budget Overview

ELECTIONS & REGISTRATION

The Elections and Registration Department operates under a five-member Board of Elections and Registration comprised of local taxpayers appointed for four-year terms. The Board of Commissioners appoints one member at large, the Republican Party appoints two representatives, and the Democratic Party appoints two representatives. The Elections Supervisor is responsible for overseeing the department as well as serving as an ex-officio member of the Board. This department is responsible for conducting fair and impartial elections and registering residents to vote. Elections and Registration are conducted in accordance with the Georgia Election Code, U.S. Justice Department Regulations, State Election Board Rules, and Federal and Local Laws. Additionally, the department establishes boundaries for voting precincts; secures facilities to serve as polling locations; recruits, selects, hires, trains, and assigns personnel to serve as poll officials; conducts qualifications for candidates; develops ballots for elections; acquires, maintains, prepares, and delivers equipment used to conduct elections; publicizes notices as required by law; and maintains elections records.

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $500, a decrease in Travel Expenses of $500, a decrease in Per Diem of $1,000, a decrease in Postage of $2,500, an increase in Training/Conferences of $400, a decrease in Dues of $20, an increase in Contracted Services of $2,500, an increase in Rent of $5,000, an increase in Waste Disposal of $720, a decrease in Printer/Copier Charges of $300, an increase in Utilities of $7,500, a decrease in Supplies of $4,500, an increase in Meetings With Meals of $500, and a decrease in Small Equipment Under $5,000 of $4,750.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$173,437	$151,249	$255,952	$297,653	$264,940
Benefits	35,730	88,426	69,662	60,317	85,912
Operating Expenditures	99,434	490,986	211,479	159,500	162,550
Total Expenditures	$308,601	$730,661	$537,093	$517,470	$513,402

Performance Measures:

	FY22	FY23	FY24	FY25
Number of Registered Voters	30,913	31,658	33,082	34,339

FY2026 Annual Budget
Governmental Funds - General Administration
Elections & Registration - 145

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 103,188	$ 145,231	$ 174,697	$ 203,903	$ 210,440	
Part Time Salaries	22,099	3,053	-	-	-	
Poll Workers	43,803	40,312	70,098	88,750	50,000	
Overtime	4,347	2,965	11,157	5,000	4,500	
Total Salaries	**173,437**	**191,561**	**255,952**	**297,653**	**264,940**	**-11%**
Benefits						
Group Insurance	17,083	27,671	38,844	31,215	59,304	
Retirement Contribution	5,597	6,822	9,587	4,504	8,360	
Social Security (FICA)	11,988	12,109	19,446	22,770	16,337	
Workers' Compensation	487	751	827	695	577	
Vision Insurance	125	188	220	260	260	
Dental Insurance	450	575	738	873	1,074	
Total Benefits	**35,730**	**48,114**	**69,662**	**60,317**	**85,912**	**42%**
Total Personal Services	**209,167**	**239,675**	**325,614**	**357,970**	**350,852**	**-2%**
Operating Expenditures						
Advertising	18,830	9,734	10,862	7,500	7,500	
Travel Expense	1,765	1,487	1,669	3,000	2,500	
Per Diem	4,785	3,135	5,005	5,000	4,000	
Postage	16,572	5,700	14,672	7,500	5,000	
Conference & Training	3,635	3,030	2,467	2,000	2,400	
Dues	135	135	135	200	180	
Non Vehicle Parts/Repairs/Mainten	-	-	3,611	-	-	
Contracted Services	32,503	31,564	39,082	27,500	30,000	
Internet	2,737	2,507	3,431	3,500	3,500	
Rent	-	8,774	-	70,000	75,000	
Waste Disposal	-	-	294	-	720	
Lease Payment	-	1,500	-	-	-	
Printer/Copier Charges	297	184	-	300	-	
Utilities	1,440	3,919	9,970	7,500	15,000	
Supplies	16,734	14,266	23,699	19,500	15,000	
Meetings with Meals	-	-	819	1,250	1,750	
Small Equipment Under $5,000	-	2,678	10,010	4,750	-	
Capital Expenditures	-	361,934	-	-	-	
Lease Payments - Right To Use	-	40,440	85,754	-	-	
Total Operating Expenditures	**99,434**	**490,986**	**211,479**	**159,500**	**162,550**	**2%**
Total Expenditures	**$ 308,601**	**$ 730,661**	**$ 537,093**	**$ 517,470**	**$ 513,402**	**-1%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	2	3	4	4	4
Part Time	1	2	-	-	-

GENERAL ADMINISTRATION

Department Budget Overview

FACILITIES MANAGEMENT

The Facilities Management Department provides the highest quality, most effective, and efficient maintenance service to all Habersham County owned and operated buildings. Services include general, electrical, plumbing, and HVAC maintenance. The Facilities Management Department is also responsible for the efficient management of custodial work, grounds keeping, maintaining county swimming pools, and sports fields owned by Habersham County Government.

Goal #1: Work with ABM Solutions to develop a building maintenance energy solution.

Goal #2: Establish an in-house training program for new hires to ensure accuracy and efficiency.

Budget Highlights:

FY2026 budget reflects an increase in Telephone of $404, a decrease in Advertising of $100, a decrease in Equipment Rental of $5,000, a decrease in Vehicle Parts/Repair/Maintenance of $2,000, a decrease in Postage of $25, a decrease in Non-Vehicle Parts/Repair/Maintenance of $49,370, a decrease in Contracted Services of $11,032, an increase in Waste Disposal of $1,260, an increase in Uniforms of $1,050, an increase in Utilities of $82,200, a decrease in Gas/Oil of $4,000, a decrease in Supplies of $10,000, and a decrease in Small Equipment Under $5,000 of $1,100.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$319,801	$469,910	$559,809	$698,478	$753,216
Benefits	153,197	201,564	286,795	296,482	374,683
Operating Expenditures	395,679	428,675	624,376	547,817	550,104
Total Expenditures	$868,676	$1,100,150	$1,470,980	$1,542,777	$1,678,003

FY2026 Annual Budget
Governmental Funds - General Administration
Facilities Management - 155

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 312,495	$ 459,605	$ 548,589	$ 684,478	$ 739,216	
Overtime	7,306	10,305	11,220	14,000	14,000	
Total Salaries	**319,801**	**469,910**	**559,809**	**698,478**	**753,216**	**8%**
Benefits						
Group Insurance	97,190	125,002	191,951	195,099	259,146	
Retirement Contribution	19,624	18,806	25,298	11,913	22,586	
Social Security (FICA)	22,980	34,390	41,475	53,434	57,386	
Workers' Compensation	11,197	20,730	24,706	31,814	30,060	
Vision Insurance	480	649	772	959	1,073	
Dental Insurance	1,726	1,988	2,592	3,263	4,432	
Total Benefits	**153,197**	**201,564**	**286,795**	**296,482**	**374,683**	**26%**
Total Personal Services	**472,998**	**671,475**	**846,603**	**994,960**	**1,127,899**	**13%**
Operating Expenditures						
Telephone	4,773	5,694	6,396	7,000	7,404	
Advertising	-	-	210	100	-	
Travel	-	-	80	200	200	
Equipment Rental	50	-	-	5,000	-	
Vehicle Parts/Repair/Maint	3,274	6,659	8,032	7,000	5,000	
Postage	4	-	75	25	-	
Conference & Training	-	50	-	450	450	
Non Vehicle Parts/Repair/Maint	108,049	116,484	217,034	184,470	135,100	
Contracted Services	103,503	110,495	143,362	132,032	121,000	
Waste Disposal	3,146	2,642	3,313	3,000	4,260	
Uniforms	3,186	4,327	5,335	6,240	7,290	
Utilities	132,842	142,429	200,172	150,000	232,200	
Gas/Oil	9,437	9,576	8,565	12,000	8,000	
Tires/Tubes	2,398	1,446	1,554	2,200	2,200	
Supplies	20,146	22,717	21,630	30,000	20,000	
Small Equipment Under $5,000	4,870	6,158	8,618	8,100	7,000	
Total Operating Expenditures	**395,679**	**428,675**	**624,376**	**547,817**	**550,104**	**0%**
Total Expenditures	**$ 868,676**	**$ 1,100,150**	**$ 1,470,980**	**$ 1,542,777**	**$ 1,678,003**	**9%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	11	11	14	18	18

GENERAL ADMINISTRATION

Department Budget Overview

PUBLIC INFORMATION

The Public Information Office is responsible for keeping citizens accurately informed of County government services, activities, and programs in a timely, effective, and efficient manner. This includes issuing press releases and statements, managing the County's website and social media pages, and crafting the monthly newsletter.

This department was separated from the County Manager's department in FY 2023. In FY 2024 and FY 2025 all Public Information expenses were split 50/50 between this department and the Sheriff's Operations department. Beginning in FY 2026 all Public Information expenses are recorded in this department.

Goal #1: Increase social media engagement with our residents with effective social media campaigns.

Goal #2: Review the Habersham County website to make sure all information provided is current and accurate.

Budget Highlights:

FY2026 budget reflects an increase in Telephone of $54, a decrease in Advertising of $5,000, a decrease in Travel Expense of $700, a decrease in Vehicle Parts/Repair/Maintenance of $1,050, an increase in Training/Conferences of $400, a decrease in Contracted Services of $5,300, a decrease in Internet of $460, a decrease in Printing of $500, a decrease in Gas/Oil of $3,000, a decrease in Supplies of $500, a decrease in Meetings With Meals of $250, and a decrease in Special Events of $2,500.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$ -	$39,458	$44,357	$41,598	$59,156
Benefits	-	12,388	10,665	10,020	21,449
Operating Expenditures	-	6,760	7,558	31,600	12,794
Total Expenditures	$ -	$58,606	$62,580	$83,218	$93,399

Performance Measures:

	FY22	FY23	FY24	FY25
# of Press Releases	-	214	445	55

FY2026 Annual Budget
Governmental Funds - General Administration
Public Information - 157

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ -	$ 37,208.21	$ 43,652.10	$ 41,598	$ 59,156	
Part Time Salaries	-	2,250	705	-	-	
Total Salaries	**-**	**39,458**	**44,357**	**41,598**	**59,156**	**42%**
Benefits						
Group Insurance	-	6,630	5,200	5,633	14,820	
Retirement Contribution	-	2,459	1,663	778	1,541	
Social Security (FICA)	-	3,028	3,373	3,274	4,592	
Workers' Compensation	-	144	288	171	162	
Vision Insurance	-	31	33	34	65	
Dental Insurance	-	96	109	130	269	
Total Benefits	**-**	**12,388**	**10,665**	**10,020**	**21,449**	**114%**
Total Personal Services	**-**	**51,846**	**55,022**	**51,618**	**80,605**	**56%**
Operating Expenditures						
Telephone	-	489	242	486	540	
Advertising	-	1,568	3,560	7,500	2,500	
Travel Expense	-	545	5	2,000	1,300	
Vehicle Parts/Repair/Maint	-	942	174	1,050	-	
Conference & Training	-	350	-	500	900	
Contracted Services	-	688	1,130	7,604	2,304	
Internet	-	64	228	460	-	
Printing	-	-	-	1,000	500	
Uniforms	-	32	-	-	-	
Gas/Oil	-	955	756	3,000	-	
Vehicle Parts/Repair/Maint	-	-	-	-	-	
Supplies	-	1,098	1,357	3,000	2,500	
Meetings with Meals	-	-	-	500	250	
Small Equip Under 5,000	-	-	87	-	-	
Special Events	-	28	20	4,500	2,000	
Total Operating Expenditures	**-**	**6,760**	**7,558**	**31,600**	**12,794**	**-60%**
Total Expenditures	**$ -**	**$ 58,606**	**$ 62,580**	**$ 83,218**	**$ 93,399**	**12%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	-	1	1	1	1

GENERAL ADMINISTRATION

Department Budget Overview

INFORMATION TECHNOLOGY

The Information Technology (IT) Department provides the backbone for the services that county departments offer to the public, state and federal government agencies, and to each other. The department's core objectives include providing the most current hardware, software, and telecommunications available, as well as support in maintaining, troubleshooting, and utilizing the technology. Additionally, the department creates long-range plans for expansion and improvement of the network and works with other offices in implementing future services mandated by local, state, or federal law.

Goal #1: To implement a network-wide data discovery tool within the next quarter, identifying and classifying at least 80% of sensitive data across all file servers and databases, enabling prioritized remediation actions based on data sensitivity levels.

Goal #2: Implement a new multi-factor authentication system across all county accounts within 6 months.

Budget Highlights:

FY2026 Budget reflects a decrease in Overtime of $2,510, a decrease in Telephone of $72, a decrease in Advertising of $100, an decrease in Travel Expense of $2,500, a decrease in Vehicle Parts/Repairs/Maintenance of $900, a decrease in Postage of $20, a decrease in Training/Conferences of $2,725, an increase in Dues/Subscriptions of $100, a decrease in Non-Vehicle Parts/Repairs/Maintenance of $1,300, an increase in Contracted Services of $58,156, a decrease in Financial Software of $1,848, a decrease in Gas/Oil of $600, a decrease in Supplies of $500, and an increase in Small Equipment Under $5,000 of $240.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$168,908	$244,069	$315,184	$421,192	$458,344
Benefits	65,619	92,353	132,374	137,047	157,261
Operating Expenditures	180,046	413,221	392,226	621,080	669,011
Total Expenditures	$414,573	$749,642	$839,784	$1,179,319	$1,284,616

Performance Measures:

	FY22	FY23	FY24	FY25
Total number of Support Tickets	5,500	5,860	5,151	5,104
New Computers/Servers Installed (Calendar Year)	59	102	76	109
New Users (Calendar Year)	68	84	91	137

FY2026 Annual Budget
Governmental Funds - General Administration
Information Technology - 160

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 218,129	$ 240,703	$ 311,902	$ 418,682	$ 458,344	
Overtime	1,989	3,366	3,282	2,510	-	
Total Salaries	**220,118**	**244,069**	**315,184**	**421,192**	**458,344**	**9%**
Benefits						
Group Insurance	50,583	58,080	90,883	93,933	104,050	
Retirement Contribution	12,764	14,856	15,979	7,683	14,039	
Social Security (FICA)	15,769	17,536	23,083	32,221	35,581	
Workers' Compensation	799	967	1,112	1,346	1,256	
Vision Insurance	238	225	302	422	455	
Dental Insurance	855	689	1,015	1,442	1,880	
Total Benefits	**81,007**	**92,353**	**132,374**	**137,047**	**157,261**	**15%**
Total Personal Services	**301,124**	**336,421**	**447,558**	**558,239**	**615,605**	**10%**
Operating Expenditures						
Telephone	1,208	1,236	2,524	4,176	4,104	
Advertising	-	-	-	100	-	
Travel Expense	2,946	2,724	3,792	5,500	3,000	
Vehicle Parts/Repair/Maint	691	213	2,667	1,200	300	
Postage	31	-	14	20	-	
Conference & Training	1,437	2,177	4,981	4,225	1,500	
Dues/Subscriptions	200	-	250	13,300	13,400	
Non Vehicle Parts/Repair/Maint	6,984	7,541	3,701	5,100	3,800	
Contracted Services	217,971	344,135	323,291	508,534	566,690	
Internet	456	418	1,063	456	456	
Financial Software	20,810	37,325	39,162	49,069	47,221	
Lease Payments	-	-	73	-	-	
Printer/Copier Charges	25	-	-	-	-	
Gas/Oil	1,714	1,481	1,183	2,000	1,400	
Tires	-	-	-	300	300	
Supplies	391	639	813	1,100	600	
Small Equipment Under $5,000	29,524	15,333	8,713	26,000	26,240	
Total Operating Expenditures	**284,388**	**413,221**	**392,226**	**621,080**	**669,011**	**8%**
Total Expenditures	**$ 585,512**	**$ 749,642**	**$ 839,784**	**$ 1,179,319**	**$ 1,284,616**	**9%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	4	5	5	7	7

PUBLIC WORKS

Department Budget Overview

FLEET MAINTENANCE

The Fleet Maintenance Department is responsible for assisting with the procurement and maintenance of all County vehicles and equipment. Along with ensuring that County vehicle procurement is both affordable and functional, they are responsible for the auction of inactive and unusable vehicles and equipment. This department ensures that fuel service is available and affordable, repairs vehicles and equipment damaged in accidents, ensures vehicles and equipment are up-to-date on servicing, and maintains an inventory list of all County owned vehicles and equipment.

Goal #1: For non-critical vehicle repairs we will have work completed within one working week once all parts are received and the vehicle is in the work bay.

Goal #2: Vehicles will be posted for disposition via GovDeals no more than 30 days after BOC approval.

Budget Highlight:

FY2026 budget reflects an increase in Overtime of $4,200, a decrease in Advertising of $40, a decrease in Travel Expense of $200, a decrease in Vehicle Parts/Repairs/Maintenance of $9,000, an increase in Training/Conferences of $300, a decrease in Non-Vehicle Parts/Repairs/Maintenance of $1,500, an increase in Contracted Services of $1,194, an increase in Waste Disposal of $505, an increase in Uniforms of $1,120, an increase in Utilities of $900, a decrease in Gas/Oil of $2,600, a decrease in Small Equipment Under $5,000 of $5,700, and an increase in Gas Station of $36,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$256,895	$256,723	$288,704	$335,765	$348,623
Benefits	92,766	107,127	148,247	144,888	151,692
Operating Expenditures	380,657	419,477	445,950	438,720	459,699
Total Expenditures	$730,318	$783,327	$882,900	$919,373	$960,014

Performance Measures:

	FY22	FY23	FY24	FY25
Vehicles & Equipment Maintained	367	392	419	437
Vehicles & Equipment Repaired	248	280	278	305
Number of Work Orders	1,087	1,204	1,107	1393

FY2026 Annual Budget
Governmental Funds - Public Works
Fleet Maintenance - 460

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 247,929	$ 250,961	$ 282,601	$ 332,765	$ 341,423	
Overtime	8,966	6,002	6,102	3,000	7,200	
Total Salaries	**256,895**	**256,963**	**288,704**	**335,765**	**348,623**	**4%**
Benefits						
Group Insurance	55,345	70,501	105,720	104,448	103,695	
Retirement Contribution	13,134	12,801	15,572	7,338	14,292	
Social Security (FICA)	18,828	18,748	20,755	25,686	26,505	
Workers' Compensation	3,884	3,792	4,838	5,717	5,199	
Vision Insurance	343	293	312	390	390	
Dental Insurance	1,232	1,011	1,049	1,309	1,611	
Total Benefits	**92,766**	**107,146**	**148,247**	**144,888**	**151,692**	**5%**
Total Personal Services	**349,661**	**364,108**	**436,951**	**480,653**	**500,315**	**4%**
Operating Expenditures						
Telephone	942	1,416	1,564	1,565	1,565	
Advertising	95	-	-	40	-	
Travel Expense	40	15	757	1,800	1,600	
Vehicle Parts/Repair/Maint	75,292	80,850	70,873	84,000	75,000	
Conference & Training	-	571	1,247	2,000	2,300	
Non Vehicle Parts/Repair/Maint	-	109	523	2,000	500	
Contracted Services	3,104	3,744	5,176	5,500	6,694	
Waste Disposal	1,024	891	1,355	1,315	1,820	
Uniforms	2,679	2,697	2,800	3,000	4,120	
Utilities	13,992	14,239	14,491	13,500	14,400	
Gas/Oil	3,677	3,025	4,952	6,000	3,400	
Tires/Tubes	1,469	2,468	2,532	2,500	2,500	
Supplies	1,758	1,736	1,971	2,000	2,000	
Small Equipment Under $5,000	10,044	52,094	15,658	13,500	7,800	
Gas Station	266,540	255,621	314,801	300,000	336,000	
Capital Expenditures	-	-	7,250	-	-	
Total Operating Expenditures	**380,657**	**419,477**	**445,950**	**438,720**	**459,699**	**5%**
Total Expenditures	**$ 730,318**	**$ 783,585**	**$ 882,900**	**$ 919,373**	**$ 960,014**	**4%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	6	6	7	7	7

PUBLIC WORKS

Department Budget Overview

ROADS & BRIDGES

The Roads and Bridges Department oversees the maintenance and safety of County roads and bridges. Each year, the County participates in the LMIG program through which roads that require the most immediate attention are re-paved. During inclement weather situations the Road Department works to ensure that County roads and bridges are clear of debris and safe to travel. Additionally, the Road Department maintains the right-of-way of County roads and receives and responds to road service requests.

Goal #1: Improve public satisfaction rates by reducing work order completion time and conducting customer courtesy call-backs.

Goal #2: Enhance support from GEMA/FEMA by improving reporting procedures for storm and emergency situations using the IWorQ and Samsura softwares.

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $10,000, a decrease in Telephone of $1,980, a decrease in Advertising of $500, a decrease in Travel Expense of $2,500, a decrease in Equipment Rental of $35,000, a decrease in Vehicle Parts/Repair/Maintenance of $20,000, a decrease in Postage of $100, a decrease in Training/Conferences of $950, a decrease in Non-Vehicle Parts/Repair/Maintenance of $2,100, a decrease in Contracted Services/Labor of $7,222, an increase in Uniforms of $260, an increase in Paving Maintenance of $15,000, an increase in Materials of $15,000, a decrease in Utilities of $1,760, an increase in Tires/Tubes of $1,400, a decrease in Supplies of $4,100, an increase in Meetings With Meals of $900, an increase in Small Equipment Under $5,000 of $1,500, and an increase in Signage Equipment & Maintenance of $10,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$928,113	$882,127	$953,252	$1,128,707	$1,165,098
Benefits	419,134	475,938	607,600	576,725	641,343
Operating Expenditures	505,328	776,936	608,461	759,752	727,600
Total Expenditures	$1,852,575	$2,135,002	$2,169,313	$2,465,184	$2,534,041

FY2026 Annual Budget
Governmental Funds - Public Works
Roads & Bridges - 475

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 999,542	$ 1,075,922	$ 1,141,506	$ 1,323,707	$ 1,370,098	
SPLOST Project Salaries	(143,138)	(234,996)	(222,070)	(230,000)	(230,000)	
Overtime	53,573	41,204	33,816	35,000	25,000	
Total Salaries	**909,976**	**882,130**	**953,252**	**1,128,707**	**1,165,098**	**3%**
Benefits						
Group Insurance	242,717	285,015	395,130	372,759	414,920	
Retirement Contribution	58,280	50,514	59,362	28,308	52,664	
Social Security (FICA)	76,666	82,276	86,392	103,941	106,361	
Workers' Compensation	53,738	52,088	59,931	63,779	58,391	
Vision Insurance	1,277	1,816	1,567	1,830	1,755	
Dental Insurance	4,595	4,228	5,219	6,108	7,252	
Total Benefits	**437,273**	**475,938**	**607,600**	**576,725**	**641,343**	**11%**
Total Personal Services	**1,347,249**	**1,358,068**	**1,560,852**	**1,705,432**	**1,806,441**	**6%**
Operating Expenditures						
Telephone	7,305	10,193	10,885	14,520	12,540	
Advertising	215	-	375	500	-	
Travel Expense	1,322	4,330	6,936	6,000	3,500	
Storm Contracted Services	-	-	-	-	-	
Expense Allowance	-	3,500	-	-	-	
Paving Maintenance	-	-	5,281	-	-	
Equipment Rental	-	45,882	244	35,000	-	
Vehicle Parts/Repair/Maint	135,219	291,272	186,764	160,000	140,000	
Postage	16	81	12	100	-	
Conference & Training	5,382	3,220	8,405	7,600	6,650	
Dues	930	1,110	1,146	1,300	1,300	
Non Vehicle Parts/Repair/Maint	3,035	62,806	17,789	9,600	7,500	
Contracted Services	104,080	118,218	73,202	235,632	228,410	
Internet	2,364	2,824	3,193	3,600	3,600	
Waste Disposal	10,995	-	-	-	-	
Safety	-	130	-	-	-	
Uniforms	9,321	10,857	16,876	15,440	15,700	
Paving Maintenance	-	-	6,497	15,000	30,000	
Materials	22,413	11,953	21,792	45,000	60,000	
Utilities	15,479	17,750	19,601	17,760	16,000	
GEMA/FEMA Expenses	-	-	-	-	-	
Storm Materials	-	-	-	-	-	
Gas/Oil	114,632	103,068	114,454	100,000	100,000	
Tires/Tubes	25,584	26,045	23,918	25,000	26,400	
Supplies	13,188	23,880	15,662	17,100	13,000	
Meetings with Meals	-	-	1,982	2,100	3,000	
Small Equipment Under $5,000	19,980	17,172	17,695	18,500	20,000	
Signage Equipment & Maint	7,385	12,148	31,054	30,000	40,000	
Capital Expenditures	6,482	10,500	14,915	-	-	
Safe Streets For All	-	-	9,785	-	-	
Total Operating Expenditures	**505,328**	**776,936**	**608,461**	**759,752**	**727,600**	**-4%**
Total Expenditures	**$ 1,852,577**	**$ 2,135,004**	**$ 2,169,313**	**$ 2,465,184**	**$ 2,534,041**	**3%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	26	27	28	28	27

JUDICIAL SYSTEM

Department Budget Overview

PROBATE COURT

The Probate Court issues marriage licenses, firearm licenses, and administers estates and guardianships. In addition, the Probate Court oversees the processing of wills, birth certificates, death certificates, and other legal documents. Habersham County Probate Court is dedicated to providing efficient, fair, and quality customer service to Habersham County citizens.

Goal #1: Begin the process of transitioning to the E-filing process.

Goal #2: Develop a more efficient system of tracking payouts as accounts are settled.

Budget Highlights:

FY2026 budget reflects a decrease in Travel Expense of $500, a decrease in Postage of $1,600, a decrease in Training/Conferences of $894, a decrease in Dues of $300, an increase in Contracted Services of $240, and a decrease in Supplies of $125.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$173,236	$200,051	$223,407	$270,928	$258,670
Benefits	48,624	59,358	85,018	70,289	85,607
Operating Expenditures	19,840	23,921	24,938	20,960	17,781
Total Expenditures	$241,701	$283,329	$333,363	$362,177	$362,058

Performance Measures:

	FY22	FY23	FY24	FY25
Marriage Licenses	276	221	251	156
Marriage Certificate	142	137	64	25
Weapons Carry Licenses	885	849	964	634

FY2026 Annual Budget
Governmental Funds - Judicial System
Probate Court - 230

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 173,236	$ 200,051	$ 223,407	$ 270,928	$ 258,670	
Part Time Salaries	-	-	-	-	-	
Overtime	-	-	-	-	-	
Total Salaries	**173,236**	**200,051**	**223,407**	**270,928**	**258,670**	**-**
Benefits						
Group Insurance	25,107	34,711	57,338	46,022	59,370	
Retirement Contribution	8,968	8,346	9,722	4,699	5,399	
Social Security (FICA)	12,794	14,476	16,026	17,666	18,839	
Workers' Compensation	638	798	800	769	665	
Vision Insurance	243	252	260	260	260	
Dental Insurance	874	774	873	873	1,074	
Total Benefits	**48,624**	**59,358**	**85,018**	**70,289**	**85,607**	**22%**
Total Personal Services	**221,860**	**259,408**	**308,425**	**341,217**	**344,277**	**1%**
Operating Expenditures						
Travel Expense	-	1,214	2,294	1,500	1,000	
Court Appointed Attorney	1,632	1,459	830	1,500	1,500	
Postage	3,265	4,273	4,016	3,600	2,000	
Conference & Training	756	1,736	1,191	1,500	606	
Dues	400	400	200	500	200	
Contracted Services	2,750	7,001	5,046	6,360	6,600	
Printer/Copier Charges	-	71	-	-	-	
Supplies	11,038	7,767	11,361	6,000	5,875	
Total Operating Expenditures	**19,840**	**23,921**	**24,938**	**20,960**	**17,781**	**-15%**
Total Expenditures	**$ 241,701**	**$ 283,329**	**$ 333,363**	**$ 362,177**	**$ 362,058**	**0%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	4	4	4	4	4

JUDICIAL SYSTEM

Department Budget Overview

MAGISTRATE COURT

The Habersham County Magistrate Court, which is often referred to as the People's Court, was created by the 1983 Constitution of Georgia to replace the Justice of the Peace and Small Claim County Courts throughout the 159 Counties in our State. Magistrate Court was created to assist litigants in representing themselves in Small Claim Cases. Businesses and individuals can sue, and be sued, in Magistrate Court. Almost all criminal proceedings originate in Magistrate Court.

The case load in Magistrate Court varies from week to week and year to year. Demographics and the economy certainly play a role in small claims, personal property foreclosure, and dispossessory actions.

Goal #1: Assist in addressing and reducing the jail population where appropriate.

Goal #2: Monitor, maintain, and expand the availability of the court system through accessibility and education.

Budget Highlights:

FY2026 budget reflects an increase in Telephone of $640, a decrease in Court Appointed Attorney of $500, an increase in Postage of $708, an increase in Training/Conferences of $25, an increase in Dues of $10, a decrease in Contracted Services of $5,000, and an increase in Interpreter of $1,500.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$196,934	$229,340	$227,275	$276,699	$258,654
Benefits	56,301	73,010	99,093	94,705	96,838
Operating Expenditures	13,332	9,094	11,265	22,000	19,383
Total Expenditures	$266,568	$311,444	$337,632	$393,404	$374,875

Performance Measures:

	2021	2022	2023	2024
Criminal Cases Filed	156	107	166	189
Civil Cases Filed	1,002	1,062	1,138	1359
Criminal Cases Disposed	150	107	158	182
Civil Cases Disposed	775	843	1,089	1295
Warrants Issued	1,869	2,474	2,135	1880

*Data is provided by calendar years

FY2026 Annual Budget
Governmental Funds - Judicial System
Magistrate Court - 231

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 196,680	$ 227,954	$ 213,102	$ 254,699	$ 225,728	
Part Time Salaries	254	1,386	14,173	22,000	32,926	
Total Salaries	**196,934**	**229,340**	**227,275**	**276,699**	**258,654**	**-7%**
Benefits						
Group Insurance	34,360	47,157	70,074	68,286	74,004	
Retirement Contribution	5,655	6,966	10,498	4,928	3,235	
Social Security (FICA)	14,707	17,256	16,948	19,484	17,523	
Workers' Compensation	736	755	778	875	618	
Vision Insurance	183	215	182	260	260	
Dental Insurance	659	660	612	872	1,198	
Total Benefits	**56,301**	**73,010**	**99,093**	**94,705**	**96,838**	**2%**
Total Personal Services	**253,235**	**302,350**	**326,367**	**371,404**	**355,492**	**-4%**
Operating Expenditures						
Telephone	1,920	1,920	1,920	2,000	2,640	
Travel Expense	1,007	778	4,832	5,500	5,500	
Court Appointed Attorney	-	-	325	1,500	1,000	
Postage	1,054	1,087	729	1,300	2,008	
Conference & Training	225	-	1,535	1,600	1,625	
Dues	835	1,780	345	500	510	
Contracted Services	280	449	-	5,000	-	
Interpreter	1,043	600	882	1,500	3,000	
Supplies	3,036	59	696	2,500	2,500	
Small Equipment Under $5,000	3,933	2,421	-	600	600	
Total Operating Expenditures	**13,332**	**9,094**	**11,265**	**22,000**	**19,383**	**-12%**
Total Expenditures	**$ 266,568**	**$ 311,444**	**$ 337,632**	**$ 393,404**	**$ 374,875**	**-5%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	2	4	4	5	5
Part Time	-	1	1	1	1

JUDICIAL SYSTEM

Department Budget Overview

CLERK OF COURT

The Clerk of Court's office maintains accurate records of all Superior Court cases and ensures that they are transmitted to the appropriate entities for filing. Additionally, the Clerk of Court's office oversees the accurate filing of all land records, including: deeds, plats, liens, etc. The Clerk, or his/her designee(s), must always be present for any Superior Court proceedings. The Clerk's Office processes passport applications, notary applications, and oversees the placement and compensation of jurors. The Habersham County Clerk of Court is dedicated to providing efficient, fair, and quality customer service to Habersham County citizens.

Goal #1: Improve standing position with GCIC disposition submissions from 77% to 90%.

Goal #2: Training for all Clerk of Courts employees to ensure they are in compliance with all current and new state laws.

Budget Highlights:

FY2026 budget reflects an increase in Travel Expense of $700, an increase in Training/Conferences of $600, an increase in Dues of $300, an increase in Contracted Services of $9,400, and a decrease in Small Equipment Under $5,000 of $1,400.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$475,028	$542,495	$545,519	$617,989	$656,638
Benefits	202,461	223,367	290,231	264,930	288,090
Operating Expenditures	71,089	60,670	60,522	68,000	77,600
Total Expenditures	$748,578	$826,532	$896,272	$950,919	$1,022,328

Performance Measures:

	2021	2022	2023	2024
State Court Cases	1,034	957	1,047	1482
Superior Court Cases	878	852	735	1017
Traffic Bureau Cases	4,216	3,435	1,838	3746
*Data is provided by calendar years				

FY2026 Annual Budget
Governmental Funds - Judicial System
Clerk of Court - 235

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 475,028	$ 536,826	$ 545,495	$ 617,989	$ 656,638	
Part Time Salaries	-	5,669	-	-	-	
Overtime	-	-	24	-	-	
Total Salaries	**475,028**	**542,495**	**545,519**	**617,989**	**656,638**	**6%**
Benefits						
Group Insurance	135,272	154,969	220,785	199,661	207,335	
Retirement Contribution	28,517	25,180	26,360	12,560	23,835	
Social Security (FICA)	33,880	38,474	38,148	47,276	51,113	
Workers' Compensation	1,641	2,133	1,951	2,035	1,804	
Vision Insurance	685	642	697	780	780	
Dental Insurance	2,466	1,969	2,291	2,618	3,223	
Total Benefits	**202,461**	**223,367**	**290,231**	**264,930**	**288,090**	**9%**
Total Personal Services	**677,489**	**765,862**	**835,750**	**882,919**	**944,728**	**7%**
Operating Expenditures						
Travel Expense	1,826	3,406	2,622	3,500	4,200	
Postage	11,424	12,213	14,014	12,000	12,000	
Conference & Training	2,458	914	850	1,400	2,000	
Dues	600	600	600	600	900	
Contracted Services	39,171	29,521	29,030	35,000	44,400	
Printer/Copier Charges	-	71	-	-	-	
Supplies	13,240	12,152	12,251	13,500	13,500	
Small Equipment Under $5,000	2,371	1,794	1,155	2,000	600	
Total Operating Expenditures	**71,089**	**60,670**	**60,522**	**68,000**	**77,600**	**14%**
Total Expenditures	**$ 748,578**	**$ 826,532**	**$ 896,272**	**$ 950,919**	**$ 1,022,328**	**8%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	14	14	14	14	14

JUDICIAL SYSTEM

Department Budget Overview

JUVENILE OFFENDERS

The Juvenile Offenders budget covers expenditures related to the rehabilitation and recovery services of juvenile offenders within the Circuit Wide court system.

In FY 2022 Juvenile Offenders funds were moved to a Special Revenue Fund. This department is for historical data only.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	-	300	-	-	-
Total Expenditures	$ -	$ 300	$ -	$ -	$ -

FY2026 Annual Budget
Governmental Funds - Judicial System
Juvenile Offenders - 264

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Operating Expenditures						
Juvenile Supervision	$ -	$ 300	$ -	$ -	$ -	
Total Operating Expenditures	**-**	**300**	**-**	**-**	**-**	**#DIV/0!**
Total Expenditures	**$ -**	**$ 300**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

JUDICIAL SYSTEM

Department Budget Overview

SUPERIOR COURT

The Superior Court is Georgia's general jurisdiction trial court. It has exclusive, constitutional authority over felony cases, divorce, equity, and cases regarding title to land. Superior Court conducts trials, both jury and non-jury, in both civil and criminal cases. The Mountain Judicial Circuit is comprised of Habersham County, Rabun County, and Stephens County. In addition to their regular civil and criminal dockets, the Mountain Judicial Circuit's Superior Courts preside over two accountability court programs which consist of three Adult Felony Drug Courts and two Parental Accountability Courts.

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $290, an increase in Telephone of $234, an increase in Travel Expense of $1,300, an increase in Jury Script of $1,500, a decrease in Court Appointed Attorney of $500, a decrease in Postage of $180, an increase in Dues of $150, a decrease in Contracted Services of $4,500, and an increase in Supplies of $746.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$150,923	$203,653	$287,574	$287,902	$303,229
Benefits	45,118	59,015	102,720	83,454	72,877
Operating Expenditures	99,805	87,148	66,010	76,788	75,538
Total Expenditures	$295,846	$349,815	$456,304	$448,144	$451,644

FY2026 Annual Budget
Governmental Funds - Judicial System
Superior Court - 265

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 110,765	$ 139,642	$ 177,005	$ 172,147	$ 168,009	
Part Time Salaries	37,657	41,035	37,194	40,000	40,000	
Salary Supplements	-	22,915	73,158	75,465	95,220	
Overtime	-	61	217	290	-	
Total Salaries	**148,423**	**203,653**	**287,574**	**287,902**	**303,229**	**5%**
Benefits						
Group Insurance	26,985	36,786	69,725	56,029	44,470	
Retirement Contribution	6,083	5,371	10,006	3,850	7,094	
Superior Court Bonus	2,500	-	-	-	-	
Social Security (FICA)	10,832	15,238	21,035	22,025	19,576	
Workers' Compensation	619	990	1,104	700	736	
Vision Insurance	130	155	195	195	195	
Dental Insurance	468	475	654	655	806	
Total Benefits	**47,618**	**59,015**	**102,720**	**83,454**	**72,877**	**-13%**
Total Personal Services	**196,041**	**262,668**	**390,294**	**371,356**	**376,106**	**1%**
Operating Expenditures						
Telephone	340	529	666	750	984	
Travel Expense	1,657	3,135	1,407	3,500	4,800	
Jury Script	22,335	18,150	22,075	25,000	26,500	
Court Reporter	28,064	32,014	29,640	30,000	30,000	
Court Appointed Attorney	-	-	-	500	-	
Postage	945	808	470	764	584	
Education Expenses	460	1,632	212	2,000	2,000	
Dues	964	1,380	657	1,350	1,500	
Contracted Services	39,237	22,926	3,424	5,000	500	
Internet	-	76	912	924	924	
Interpreter	2,658	3,925	3,743	4,000	4,000	
Supplies	1,716	2,572	2,718	3,000	3,746	
Small Equipment Under $5,000	1,429	-	87	-	-	
Total Operating Expenditures	**99,805**	**87,148**	**66,010**	**76,788**	**75,538**	**-2%**
Total Expenditures	**$ 295,846**	**$ 349,815**	**$ 456,304**	**$ 448,144**	**$ 451,644**	**1%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	2	2	3	3	3
Part Time	5	5	5	6	6

JUDICIAL SYSTEM

Department Budget Overview

DISTRICT ATTORNEY

The Mountain Judicial Circuit District Attorney's Office has the responsibility and authority to prosecute crimes in Habersham, Rabun, and Stephens Counties. The District Attorney's Office represents the "People" in all cases, ensuring proper administration of justice.

Budget Highlights:

FY2026 budget reflects an increase in Telephone of $90, a decrease in Witnesses of $500, a decrease in Vehicle Parts/Repairs/Maintenance of $500, a decrease in Postage of $250, a decrease in Training/Conferences of $500, an increase in Dues of $500, a decrease in Contracted Services of $37,427, a decrease in Printer/Copier Charges of $150, and a decrease in Charge From Other Counties of $50,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$65,097	$77,172	$180,125	$227,467	$259,639
Benefits	17,168	22,218	48,265	57,865	73,538
Operating Expenditures	448,629	481,461	284,126	471,013	382,276
Total Expenditures	$530,894	$580,850	$512,515	$756,345	$715,453

Performance Measures:

	2021	2022	2023	2023	2024
Cases Opened	874	768	1,060	992	1,039
Cases Closed	1,009	791	1,081	961	1,069

*Data is provided by calendar years

FY2026 Annual Budget
Governmental Funds - Judicial System
District Attorney - 266

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 46,254	$ 43,083	$ 130,852	$ 175,675	$ 183,147	
Part Time Salaries	18,843	18,076	18,273	30,000	52,992	
Salary Supplements	-	15,000	31,000	21,792	23,500	
Overtime	-	1,013	-	-	-	
Total Salaries	**65,097**	**77,172**	**180,125**	**227,467**	**259,639**	**14%**
Benefits						
Group Insurance	9,450	12,416	28,300	37,582	44,630	
Retirement Contribution	1,920	1,993	3,857	1,804	3,574	
Social Security (FICA)	4,896	5,729	13,446	15,734	22,656	
Workers' Compensation	650	1,867	2,400	2,179	2,076	
Vision Insurance	55	53	60	130	65	
Dental Insurance	198	161	201	436	537	
Total Benefits	**17,168**	**22,218**	**48,265**	**57,865**	**73,538**	**27%**
Total Personal Services	**82,266**	**99,389**	**228,389**	**285,332**	**333,177**	**17%**
Operating Expenditures						
Telephone	485	444	484	450	540	
Travel Expense	-	-	270	400	400	
Witnesses	50	9,249	459	1,000	500	
Vehicle Parts/Repair/Maint	749	864	631	1,000	500	
Postage	1,395	1,045	573	750	500	
Training/Conferences	727	1,424	1,840	2,000	1,500	
Dues	475	2,180	1,870	1,000	1,500	
Contracted Services	353,156	371,883	210,630	403,763	366,336	
Printer/Copier Charges	-	-	115	150	-	
Gas/Oil	3,771	3,690	3,167	4,000	4,000	
Tires/Tubes	-	20	574	500	500	
Supplies	7,753	5,256	5,226	5,000	5,000	
Small Equipment Under $5,000	-	-	2,850	1,000	1,000	
Charges From Other Counties	80,068	85,406	55,436	50,000	-	
Total Operating Expenditures	**448,629**	**481,461**	**284,126**	**471,013**	**382,276**	**-19%**
Total Expenditures	**$ 530,894**	**$ 580,850**	**$ 512,515**	**$ 756,345**	**$ 715,453**	**-5%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	2	2	3	3	3
Part Time	1	2	2	2	2

JUDICIAL SYSTEM

Department Budget Overview

PUBLIC DEFENDER

The Mountain Judicial Circuit Public Defender's Office is responsible for providing legal services to indigent defendants accused of crimes in Superior Courts and juveniles in delinquency and truancy proceedings. It is the policy of the Public Defender's office to provide superior defense services to indigent persons accused of crimes which include jail interviews, bail, investigation of cases, court appearances, plea negotiations, motions and trials and appeals. Current State Law requires that any person arrested and held in custody must be interviewed by the Public Defender's Office for determination of indigency within 3 working days of arrest.

Budget Highlights:

FY2026 budget reflects an increase in Travel Expense of $400, a decrease in Postage of $100, an increase in Non-Vehicle Parts/Repairs/Maintenance of $5,500, an increase in Contracted Services of $96,169, an increase in Supplies of $5,500, and an increase in Small Equipment Under $5,000 of $1,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$27,630	$44,515	$82,581	$99,029	$99,766
Benefits	10,666	15,116	30,918	30,798	40,886
Operating Expenditures	739,890	714,532	847,023	852,100	960,569
Total Expenditures	$778,186	$774,163	$960,522	$981,927	$1,101,221

Performance Measures:

	FY22	FY23	FY24	FY25
Cases Opened	2,387	2,017	1,420	2,231
Conflicts	490	261	190	230
Cases Closed	1,783	2,057	1,356	1,371

FY2026 Annual Budget
Governmental Funds - Judicial System
Public Defender - 267

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 27,630	$ 40,515	$ 67,206	$ 82,029	$ 83,266	
Salary Supplements	-	4,000	15,375	17,000	16,500	
Total Salaries	**27,630**	**44,515**	**82,581**	**99,029**	**99,766**	**1%**
Benefits						
Group Insurance	5,990	9,160	20,152	20,561	29,593	
Retirement Contribution	2,306	2,097	3,785	1,817	3,400	
Social Security (FICA)	2,006	3,419	6,184	7,575	6,464	
Workers' Compensation	156	186	351	279	762	
Vision Insurance	45	63	103	130	130	
Dental Insurance	162	192	344	436	537	
Total Benefits	**10,666**	**15,116**	**30,918**	**30,798**	**40,886**	**33%**
Total Personal Services	**38,295**	**59,631**	**113,499**	**129,827**	**140,652**	**8%**
Operating Expenditures						
Advertising	230	-	-	-	-	
Travel Expense	98	25	139	200	600	
Witnesses	-	-	-	-	-	
Postage	128	146	122	300	200	
Conference & Training	746	-	250	1,000	1,000	
Dues	4,394	2,236	2,181	100	100	
Non Vehicle Parts/Repair/Maint	-	2,049	-	-	5,500	
Contracted Services	705,274	681,492	812,228	820,000	916,169	
Interpreter	2,708	1,800	5,226	4,000	4,000	
Utilities	7,608	5,980	6,750	6,000	6,000	
Supplies	18,595	20,805	19,058	20,500	26,000	
Small Equipment Under $5,000	110	-	1,069	-	1,000	
Total Operating Expenditures	**739,890**	**714,532**	**847,023**	**852,100**	**960,569**	**13%**
Total Expenditures	**$ 778,186**	**$ 774,163**	**$ 960,522**	**$ 981,927**	**$ 1,101,221**	**12%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	2	2	2

JUDICIAL SYSTEM

Department Budget Overview

JUVENILE COURT

The Mountain Judicial Circuit Juvenile Court serves a specialized role in the Georgia Judiciary, focusing on the wellbeing of children, families and the public under the court's jurisdiction, providing guidance and control as necessary, while balancing the needs and best interests of the community. The court has jurisdiction over most children under the age of 17 who are charged with violating any law or are deemed runaways, ungovernable, or beyond parental control. The court also hears all cases involving allegations of dependency of children under the age of 18 found within its jurisdictions.

The mission of the Juvenile Court is to fairly and impartially decide cases and administer justice while ensuring that children are protected, families are reunited, delinquent youth are rehabilitated, and the community is safe.

Goal #1: Develop and implement a revised Success 180 Program Guide for abeyances in truancy cases to reduce overall truancy rates in the school systems in the Mountain Judicial Circuit.

Goal #2: Review comprehensive processes of Family Treatment Court (FTC) and develop and implement a performance improvement plan to support family reunification objectives.

Budget Highlights:

FY2026 budget reflects an increase in Telephone of $540, an increase in Travel Expense of $2,000, a decrease in Court Reporter of $1,000, an increase in Court Appointed Attorney of $15,000, a decrease in Postage of $200, an increase in Training/Conferences of $3,000, an increase in Dues of $1,500, an increase in Contracted Services of $1,300, a decrease in Interpreter of $2,000, a decrease in Supplies of $500, and a decrease in Small Equipment Under $5,000 of $500.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$146,311	$152,610	$216,700	$224,639	$275,620
Benefits	33,443	38,623	63,157	58,068	86,517
Operating Expenditures	95,404	105,818	112,987	106,490	125,630
Total Expenditures	$275,158	$297,051	$392,844	$389,197	$487,767

Performance Measures:

	2022	2023	2024	2025
Delinquency Cases Filed	127	160	189	181
Private Hearing	14	22	23	26
Citations	38	58	44	38
Dependency	40	65	115	88

*Data is provided by calendar years

FY2026 Annual Budget
Governmental Funds - Judicial System
Juvenile Court - 268

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 146,311	$ 152,610	$ 216,700	$ 224,639	$ 235,620	
Salary Part Time	-	-	-	-	40,000	
Total Salaries	**146,311**	**152,610**	**216,700**	**224,639**	**275,620**	**23%**
Benefits						
Group Insurance	19,758	25,243	42,423	37,622	59,423	
Retirement Contribution	1,784	1,523	3,548	1,659	3,288	
Social Security (FICA)	10,731	10,749	15,674	17,185	21,705	
Workers' Compensation	548	590	761	752	766	
Vision Insurance	135	127	172	195	260	
Dental Insurance	487	391	579	655	1,075	
Total Benefits	**33,443**	**38,623**	**63,157**	**58,068**	**86,517**	**49%**
Total Personal Services	**179,754**	**191,233**	**279,857**	**282,707**	**362,137**	**28%**
Operating Expenditures						
Telephone	540	540	540	540	1,080	
Advertising	-	-	-	-	-	
Travel Expense	4,477	4,808	5,956	6,000	8,000	
Court Reporter	14,398	16,007	2,893	2,500	1,500	
Court Appointed Attorney	70,294	77,416	95,496	85,000	100,000	
Postage	5	20	1,753	250	50	
Conference & Training	951	673	809	3,000	6,000	
Dues	1,495	1,390	618	1,500	3,000	
Non Vehicle Parts/Repairs/Maint	-	-	-	-	-	
Contracted Services	386	828	1,246	1,200	2,500	
Interpreter	1,146	1,460	2,687	3,500	1,500	
Supplies	1,552	1,827	976	1,500	1,000	
Small Equipment Under $5,000	160	848	14	1,500	1,000	
Total Operating Expenditures	**95,404**	**105,818**	**112,987**	**106,490**	**125,630**	**18%**
Total Expenditures	**$ 275,158**	**$ 297,051**	**$ 392,844**	**$ 389,197**	**$ 487,767**	**25%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	2	2	3	3	3
Part Time	-	-	-	-	1

JUDICIAL SYSTEM

Department Budget Overview

STATE COURT

The State Court system in Georgia was established by a 1970 legislative act that designated certain existing county-wide courts of limited jurisdiction as State Courts. State Courts may exercise jurisdiction over all misdemeanor violations, including traffic cases, and all civil actions, regardless of the amount claimed, unless the Superior Court has exclusive jurisdiction. The Georgia Constitution grants State Courts authority to review lower court decisions as provided by statute.

Budget Highlight:

FY2026 budget reflects an increase in Training/Conferences of $921, a decrease in Dues of $180, and a decrease in Supplies of $10,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$146,340	$158,924	$169,493	$168,211	$169,240
Benefits	44,436	46,012	52,657	49,547	43,503
Operating Expenditures	95,189	96,884	101,418	112,955	103,696
Total Expenditures	$285,965	$301,820	$323,568	$330,713	$316,439

FY2026 Annual Budget
Governmental Funds - Judicial System
State Court - 270

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 132,895	$ 138,363	$ 140,770	$ 142,119	$ 142,648	
Part Time Salaries	4,853	6,968	10,131	7,500	8,000	
Salary Supplements	8,592	13,592	18,592	18,592	18,592	
Total Salaries	**146,340**	**158,924**	**169,493**	**168,211**	**169,240**	**1%**
Benefits						
Group Insurance	38,181	39,625	45,527	36,400	29,721	
Retirement Contribution	1,508	1,222	1,402	656	1,522	
Social Security (FICA)	3,596	4,040	4,588	11,446	11,198	
Workers' Compensation	529	606	573	479	395	
Vision Insurance	135	127	130	130	130	
Dental Insurance	487	391	436	436	537	
Total Benefits	**44,436**	**46,012**	**52,657**	**49,547**	**43,503**	**-12%**
Total Personal Services	**190,776**	**204,935**	**222,150**	**217,758**	**212,743**	**-2%**
Operating Expenditures						
Jury Script	2,135	5,255	6,020	6,000	6,000	
Court Reporter	19,821	18,564	25,688	25,000	25,000	
Witnesses	-	175	-	175	175	
Court Appointed Attorney	60,000	62,887	66,910	68,000	68,000	
Conference & Training	320	320	400	500	1,421	
Dues	100	100	-	280	100	
Contracted Services	-	911	-	-	-	
Interpreter	2,730	3,588	2,000	3,000	3,000	
Supplies	10,083	5,086	400	10,000	-	
Total Operating Expenditures	**95,189**	**96,884**	**101,418**	**112,955**	**103,696**	**-8%**
Total Expenditures	**$ 285,965**	**$ 301,820**	**$ 323,568**	**$ 330,713**	**$ 316,439**	**-4%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	2	2	2
Part Time	1	1	-	-	-

JUDICIAL SYSTEM

Department Budget Overview

SOLICITOR

The Solicitor General represents the people of Habersham County and the State of Georgia as the State Court's prosecuting attorney. The State Court, and therefore, the Solicitor General, handles all misdemeanor criminal and traffic offenses committed within Habersham County.

Budget Highlights:

FY2026 budget reflects a decrease in Travel Expense of $2,000, a decrease in Postage of $150, a decrease in Training/Conferences of $1,500, a decrease in Dues of $500, a decrease in Supplies of $3,200, and a decrease in Small Equipment Under $5,000 of $2,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$135,851	$105,490	$149,418	$158,133	$148,295
Benefits	29,863	23,077	48,955	32,357	43,725
Operating Expenditures	9,700	40,507	3,644	20,500	11,150
Total Expenditures	$175,414	$169,074	$202,018	$210,990	$203,170

FY2026 Annual Budget
Governmental Funds - Judicial System
Solicitor Court - 271

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 135,851	$ 102,943	$ 146,098	$ 148,133	$ 148,295	
Part Time Salaries	-	1,755	3,320	10,000	-	
Salary Supplements	-	792	-	-	-	
Total Salaries	**135,851**	**105,490**	**149,418**	**158,133**	**148,295**	**-6%**
Benefits						
Group Insurance	17,037	12,822	35,099	18,581	29,609	
Retirement Contribution	1,537	1,633	1,643	768	1,522	
Social Security (FICA)	10,161	7,996	11,106	12,097	11,693	
Workers' Compensation	506	290	541	497	413	
Vision Insurance	135	83	130	95	95	
Dental Insurance	487	254	436	319	393	
Total Benefits	**29,863**	**23,077**	**48,955**	**32,357**	**43,725**	**35%**
Total Personal Services	**165,714**	**128,567**	**198,373**	**190,490**	**192,020**	**1%**
Operating Expenditures						
Court Reporter	200	-	-	-	-	
Travel Expense	-	-	-	5,000	3,000	
Postage	-	47	159	300	150	
Conference & Training	-	-	-	3,000	1,500	
Dues	-	-	-	1,000	500	
Contracted Services	-	28,955	25	-	-	
Supplies	9,500	6,358	1,599	6,200	3,000	
Small Equipment Under $5,000	-	5,148	1,861	5,000	3,000	
Total Operating Expenditures	**9,700**	**40,507**	**3,644**	**20,500**	**11,150**	**-46%**
Total Expenditures	**$ 175,414**	**$ 169,074**	**$ 202,018**	**$ 210,990**	**$ 203,170**	**-4%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	2	2	2
Part Time	1	1	2	2	2

PUBLIC SAFETY

Department Budget Overview

SHERIFF'S DEPARTMENT - OPERATIONS

The Operations division of the Habersham County Sheriff's Department is comprised of administration, records, trainings, patrol, warrants/civil, Courthouse security and investigations, among other departments that participate in the day-to-day operation of the Sheriff's Office. The Sheriff's Office is staffed with a diversified workforce of sworn and civilian personnel who strive to be well prepared to protect and serve the needs of Habersham County.

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $200,000, an increase in Veterinary Services of $1,200, a decrease in Communications of $348, a decrease in Advertising of $1,000, a decrease in Travel Expense of $2,000, a decrease in Vehicle Parts/Repair/Maintenance of $6,000, a decrease in Postage of $750, a decrease in Case Preparation Expenses of $9,500, a decrease in Dues of $4,000, a decrease in Internet of $7,480, a decrease in Uniforms of $10,080, an increase in Gas/Oil of $10,000, an increase in Tires/Tubes of $1,000, a decrease in Vehicle Equipment of $5,000, and an increase in Small Equipment Under $5,000 of $91,370.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$3,147,055	$2,859,154	$2,883,902	$3,240,368	$3,568,874
Benefits	966,205	901,960	1,054,467	1,040,485	1,338,586
Operating Expenditures	900,069	860,300	1,076,059	593,730	651,142
Total Expenditures	$5,013,328	$4,621,414	$5,014,428	$4,874,583	$5,558,602

FY2026 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Operations - 340

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 2,809,876	$ 2,456,426	$ 2,550,603	$ 2,940,368	$ 3,411,674	
Part Time Salaries	670	454	735	-	57,200	
Overtime	336,508	402,273	332,564	300,000	100,000	
Total Salaries	**3,147,055**	**2,859,154**	**2,883,902**	**3,240,368**	**3,568,874**	**10%**
Benefits						
Group Insurance	498,759	468,997	615,520	591,165	787,155	
Retirement Contribution	138,970	131,650	128,018	62,156	122,070	
POAB	-	-	-	32,000	45,780	
Social Security (FICA)	231,753	211,711	212,874	247,888	264,972	
Workers' Compensation	84,488	81,234	88,591	95,319	100,144	
PTSD First Responder Insurance	-	-	-	-	3,055	
Vision Insurance	2,627	2,106	2,257	2,795	3,055	
Dental Insurance	9,608	6,262	7,207	9,162	12,355	
Total Benefits	**966,205**	**901,960**	**1,054,467**	**1,040,485**	**1,338,586**	**29%**
Total Personal Services	**4,113,260**	**3,761,114**	**3,938,369**	**4,280,853**	**4,907,460**	**15%**
Operating Expenditures						
Veterinary Services	419	1,347	4,572	1,200	2,400	
Telephone	33,104	11,762	14,759	15,000	14,652	
Advertising	1,500	1,900	3,328	4,000	3,000	
Travel Expense	49,283	49,188	46,804	27,000	25,000	
Vehicle Parts/Repair/Maint	149,579	165,671	217,543	111,000	105,000	
Postage	1,186	1,128	1,149	1,750	1,000	
Investigation Fees	16,558	11,327	7,965	9,500	-	
Conference & Training	20,149	59,660	26,049	20,000	20,000	
Dues	8,441	4,809	4,257	9,000	5,000	
Non Vehicle Parts/Repair/Maint	825	1,217	4,109	-	-	
Contracted Services	54,124	49,924	110,306	50,000	50,000	
Internet	-	6,480	15,705	9,000	1,520	
Waste Disposal	2,854	2,600	3,678	3,200	3,200	
Printer/Copier Charges	-	216	-	-	-	
Bank Fees	-	8	-	-	-	
Uniforms	58,574	85,366	128,631	45,080	35,000	
Gas/Oil	240,179	193,521	191,510	160,000	170,000	
Tires/Tubes	22,221	34,188	31,835	29,000	30,000	
Supplies	126,039	139,970	178,278	86,000	86,000	
Vehicle Equipment	12,029	29,792	24,815	5,000	-	
Small Equipment Under $5,000	24,291	8,000	35,300	5,000	96,370	
SVUPTF Grant	2,982	224	-	-	-	
Supplies Bomb Dog	828	2,003	965	3,000	3,000	
Capital Expenditures	-	-	9,325	-	-	
Vehicles	74,903	-	15,176	-	-	
Total Operating Expenditures	**900,069**	**860,300**	**1,076,059**	**593,730**	**651,142**	**10%**
Total Expenditures	**$ 5,013,328**	**$ 4,621,414**	**$ 5,014,428**	**$ 4,874,583**	**$ 5,558,602**	**14%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	49	49	49	49	53
Part Time	9	-	-	-	2

PUBLIC SAFETY

Department Budget Overview

SHERIFF'S DEPARTMENT - JAIL

The Jail Division of the Sheriff's Department is responsible for housing inmates who are awaiting trial or have been sentenced to one year or less after their trial. Inmates are treated in a fair and professional manner as required by law. Additionally, inmates are able to participate in GED and religious programs.

Budget Highlights

FY2026 budget reflects a decrease in Overtime of $150,000, an increase in Communications of $1,200, a decrease in Travel Expense of $11,000, an increase in Investigation / Case Prep of $9,500, an increase in Training/Conferences of $3,500, a decrease in Non-Vehicle Parts/Repairs/Maintenance of $10,000, an increase in Internet of $2,727, an increase in Uniforms of $5,440, an increase in Prisoner Meals of $5,000, a decrease in Inmate Supplies of $75,000, an increase in Supplies of $75,000, and a decrease in Small Equipment Under $5,000 of $5,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$1,704,002	$1,952,674	$2,101,817	$2,145,347	$2,306,055
Benefits	568,700	575,679	824,322	702,353	965,638
Operating Expenditures	1,340,051	1,494,686	1,329,011	1,346,148	1,347,515
Total Expenditures	$3,612,753	$4,023,039	$4,255,150	$4,193,848	$4,619,208

FY2026 Annual Budget
Governmental Funds - Public Safety
Sheriff's Department - Jail - 341

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 1,512,376	$ 1,661,628	$ 1,809,737	$ 1,873,847	$ 2,184,891	
Part Time Salaries	-	15,712	16,686	21,500	21,164	
Overtime	191,626	275,334	275,393	250,000	100,000	
Total Salaries	**1,704,002**	**1,952,674**	**2,101,817**	**2,145,347**	**2,306,055**	**7%**
Benefits						
Group Insurance	297,426	294,098	504,913	423,243	636,858	
Retirement Contribution	93,008	81,234	88,356	42,586	77,957	
Social Security (FICA)	125,183	144,585	156,624	164,119	169,614	
Workers' Compensation	45,075	48,854	65,641	62,778	64,664	
PTSD First Responder Insurance	-	-	-	-	3,600	
Vision Insurance	1,742	1,684	1,992	2,210	2,470	
Dental Insurance	6,267	5,224	6,796	7,417	10,475	
Total Benefits	**568,700**	**575,679**	**824,322**	**702,353**	**965,638**	**37%**
Total Personal Services	**2,272,702**	**2,528,353**	**2,926,138**	**2,847,700**	**3,271,693**	**15%**
Operating Expenditures						
Telephone	2,250	2,651	3,010	2,500	3,700	
Travel Expense	-	3,649	18,070	28,000	17,000	
Boarding Prisoners	199,235	300,925	213,510	300,000	300,000	
Medical	397,222	443,658	392,615	400,000	400,000	
Vehicle Parts/Repair/Maint	2,227	1,689	20	-	-	
Postage	11	-	-	-	-	
Investigation/Case Prep Fees	-	-	-	-	9,500	
Conference & Training	-	460	50	-	3,500	
Non Vehicle Parts/Repair/Maint	82,726	108,679	85,729	95,000	85,000	
Contracted Services	117,920	183,596	96,495	100,000	100,000	
Internet	2,007	1,907	1,907	1,088	3,815	
Waste Disposal	-	-	-	-	-	
Uniforms	-	9,688	9,344	4,560	10,000	
Prisoner Meals	198,139	220,489	223,743	195,000	200,000	
Materials	-	860	-	-	-	
Utilities	132,139	140,408	151,241	140,000	140,000	
Inmate Supplies	66,478	42,416	69,992	75,000	-	
Supplies	698	28,691	34,461	-	75,000	
Small Equip Under 5,000	-	4,920	7,675	5,000	-	
Capital Expenditures	139,000	-	21,150	-	-	
Total Operating Expenditures	**1,340,051**	**1,494,686**	**1,329,011**	**1,346,148**	**1,347,515**	**0%**
Total Expenditures	**$ 3,612,753**	**$ 4,023,039**	**$ 4,255,150**	**$ 4,193,848**	**$ 4,619,208**	**10%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	39	43	43	43	43
Part Time	-	-	1	1	1

SHERIFF'S DEPARTMENT – H.E.A.T. UNIT

The H.E.A.T. Division of the Sheriff's Department is designed to educate the public and enforce laws related to impaired and aggressive driving. The Georgia Governor's Office of Highway Safety created this multi-jurisdictional task force, and each H.EA.T. Officer is armed with materials to educate Georgia citizens about laws related to aggressive and impaired driving.

Budget Highlights

FY2026 budget reflects an increase in Overtime of $3,000, a decrease in Travel Expense of $500, an increase in Vehicle Parts/Repairs/Maintenance of $3,000, an increase in Training/Conferences of $1,500, an increase in Internet of $456, an increase in Uniforms of $2,140, an increase in Gas/Oil of $4,500, and an increase in Tires/Tubes of $500.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$53,481	$70,019	$64,354	$69,903	$190,889
Benefits	17,229	33,153	20,505	19,250	66,804
Operating Expenditures	23,727	17,091	30,399	22,772	34,368
Total Expenditures	$94,437	$120,262	$115,258	$111,925	$292,061

FY2026 Annual Budget
Governmental Funds - Public Safety
H.E.A.T. Unit - 342

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 52,335	$ 62,691	$ 53,477	$ 57,903	$ 175,889	
Overtime	1,146	7,327	10,877	12,000	15,000	
Total Salaries	**53,481**	**70,019**	**64,354**	**69,903**	**190,889**	**173%**
Benefits						
Group Insurance	8,943	23,814	10,798	10,480	44,500	
Retirement Contribution	2,551	2,140	2,446	1,196	2,248	
Social Security (FICA)	3,953	4,899	4,872	5,348	13,654	
Workers' Compensation	1,484	2,035	2,159	1,943	5,301	
PTSD First Responder Insurance	-	-	-	-	100	
Vision Insurance	65	65	53	65	195	
Dental Insurance	234	199	176	218	806	
Total Benefits	**17,229**	**33,153**	**20,505**	**19,250**	**66,804**	**247%**
Total Personal Services	**70,710**	**103,171**	**84,859**	**89,153**	**257,693**	**189%**
Operating Expenditures						
Travel Expense	-	2,331	276	2,000	1,500	
Vehicle Parts/Repair/Maint	-	2,482	7,872	3,000	6,000	
Investigation Fees	-	-	-	-	-	
Conference & Training	-	420	-	-	1,500	
Internet	925	473	804	912	1,368	
Uniforms	-	-	680	360	2,500	
Gas/Oil	15,780	10,974	17,272	15,000	19,500	
Tires/Tubes	539	412	3,494	1,500	2,000	
Supplies	6,483	-	-	-	-	
Small Equipment Under $5,000	-	-	-	-	-	
Total Operating Expenditures	**23,727**	**17,091**	**30,399**	**22,772**	**34,368**	**51%**
Total Expenditures	**$ 94,437**	**$ 120,262**	**$ 115,258**	**$ 111,925**	**$ 292,061**	**161%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	1	1	3

SHERIFF'S DEPARTMENT – SCHOOL RESOURCE OFFICERS

The Habersham County Sheriff's Office School Resource Officer (SRO) Program is a partnership with the Habersham County School System. SROs are the first line of defense in the schools and play a unique role in upholding order, promoting safety, preventing crime, and mentoring. In addition to traditional law enforcement duties, deputies assigned to the SRO Program provide direct services to schools which include campus safety inspections, classroom presentations, school investigations, and student and parent conferences.

Budget Highlights

FY2026 budget reflects an increase in Communications of $800, an increase in Travel Expense of $5,000, an increase in Vehicle Parts/Repairs/Maintenance of $3,500, an increase in Training/Conferences of $5,000, an increase in Uniforms of $5,000, a decrease in Gas/Oil of $1,000, an increase in Tires/Tubes of $1,500, and a decrease in Supplies of $5,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$ -	$532,470	$467,869	$80,090	$821,718
Benefits	-	198,911	203,052	251,878	323,986
Operating Expenditures	-	107,612	48,835	34,000	48,800
Total Expenditures	$ -	$838,992	$719,756	$1,085,968	$1,194,504

FY2026 Annual Budget
Governmental Funds - Public Safety
Sheriffs Department - SROs - 343

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ -	$ 493,001	$ 433,339	$ 762,090	$ 783,718	
Overtime	-	39,468	34,531	38,000	38,000	
Total Salaries	**-**	**532,470**	**467,869**	**800,090**	**821,718**	**3%**
Benefits						
Group Insurance	-	114,629	119,507	147,911	207,639	
Retirement Contribution	-	28,988	31,834	15,071	28,510	
Social Security (FICA)	-	39,061	34,677	61,207	59,068	
Workers' Compensation	-	14,143	15,150	24,291	22,932	
PTSD First Responder Insurance	-	-	-	-	1,500	
Vision Insurance	-	527	432	780	845	
Dental Insurance	-	1,563	1,451	2,618	3,492	
Total Benefits	**-**	**198,911**	**203,052**	**251,878**	**323,986**	**29%**
Total Personal Services	**-**	**731,380**	**670,921**	**1,051,968**	**1,145,704**	**9%**
Operating Expenditures						
Telephone	409	3,737	6,722	7,000	7,800	
Travel Expense	-	4,248	2,720	-	5,000	
Vehicle Parts/Repair/Maint	-	11,271	16,655	5,000	8,500	
Conference & Training	-	4,800	-	-	5,000	
Uniforms	-	3,013	608	-	5,000	
Gas/Oil	-	15,044	16,194	16,000	15,000	
Tires/Tubes	-	-	2,967	1,000	2,500	
Supplies	-	1,770	2,928	5,000	-	
Small Equipment Under $5,000	813	2,706	40	-	-	
Capital Expenditures	-	61,023	-	-	-	
Total Operating Expenditures	**1,222**	**107,612**	**48,835**	**34,000**	**48,800**	**44%**
Total Expenditures	**$ 1,222**	**$ 838,992**	**$ 719,756**	**$ 1,085,968**	**$ 1,194,504**	**10%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	-	14	14	14	14

PUBLIC SAFETY

Department Budget Overview

ANIMAL CARE & CONTROL

The Habersham County Department of Animal Care & Control (HCACC) promotes and protects public safety and animal care through sheltering, pet placement, education, and animal law enforcement. HCACC promotes responsible pet ownership, compassion toward animals, and safe human-animal interactions. It is the responsibility of HCACC to enforce the Habersham County Animal Control Ordinances and ensure animal related public safety is maintained in Habersham County.

Goal #1: Find ways to shorten the length of stays in the shelter by expanding transport and adoption programs.

Goal #2: Increase opportunities for affordable public spay and neuter by seeking funding/grants and partnerships.

Budget Highlights:

FY2026 budget reflects an increase in Overtime of $1,000, an increase in Telephone of $887, a decrease in Advertising of $500, a decrease in Travel Expense of $1,500, an increase in Postage of $215, a decrease in Training/Conferences of $1,875, a decrease in Dues of $325, a decrease in Non-Vehicle Parts/Repairs/Maintenance of $10,000, an increase in Contracted Services of $934, an increase in Waste Disposal of $160, an increase in Licenses of $100, a decrease in Uniforms of $1,000, a decrease in Gas/Oil of $5,000, a decrease in Tires/Tubes of $2,300, a decrease in Supplies of $3,000, an increase in Veterinary Supplies of $2,000, a decrease in Small Equipment Under $5,000 of $10,000, a decrease in Special Programs of $7,500, and an increase in Community Outreach Program of $2,500.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$256,413	$296,357	$376,265	$431,286	$398,610
Benefits	96,489	93,750	163,391	149,052	166,852
Operating Expenditures	169,844	230,032	233,172	260,250	224,046
Total Expenditures	$522,746	$620,139	$772,828	$840,588	$789,508

Performance Measures:

	FY22	FY23	FY24	FY25
Number of Animal Taken In	2,213	2,043	2,138	1838
Number of Animals Adopted	561	451	496	393
Reclaims	257	211	233	166
Rescue Transfer	1,268	1,181	1,133	1093

FY2026 Annual Budget
Governmental Funds - Public Safety
Animal Care & Control - 374

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 211,798	$ 235,804	$ 306,490	$ 346,213	$ 346,634	
Part Time Salaries	39,939	54,734	59,772	75,073	40,976	
Overtime	4,676	5,818	10,003	10,000	11,000	
Total Salaries	**256,413**	**296,357**	**376,265**	**431,286**	**398,610**	**-8%**
Benefits						
Group Insurance	62,571	57,264	115,539	103,730	118,453	
Retirement Contribution	11,118	10,380	15,054	7,161	13,438	
Social Security (FICA)	18,717	21,884	27,652	32,993	29,261	
Workers' Compensation	2,382	2,913	3,470	3,186	3,031	
Vision Insurance	325	275	385	455	520	
Dental Insurance	1,376	1,034	1,292	1,527	2,149	
Total Benefits	**96,489**	**93,750**	**163,391**	**149,052**	**166,852**	**12%**
Total Personal Services	**352,902**	**390,107**	**539,656**	**580,338**	**565,462**	**-3%**
Operating Expenditures						
Veterinary Services	63,423	61,121	93,763	95,000	95,000	
Telephone	2,720	2,576	2,960	2,500	3,387	
Advertising	132	540	732	500	-	
Travel Expense	1,338	1,226	1,098	2,000	500	
Vehicle Parts/Repair/Maint	4,877	9,196	8,373	5,000	5,000	
Postage	58	147	113	200	415	
Conference & Training	1,677	1,300	2,569	4,000	2,125	
Dues	225	-	25	600	275	
Non Vehicle Parts/Repair/Maint	225	7,615	2,452	12,500	2,500	
Pest Control	-	-	125	-	-	
Contracted Services	2,850	1,610	4,450	7,000	7,934	
Waste Disposal	1,688	1,411	1,692	2,000	2,160	
Bank Fees	45	193	294	250	250	
Licenses	400	400	699	700	800	
Uniforms	2,839	2,184	1,439	4,000	3,000	
Utilities	11,108	10,191	11,129	10,000	10,000	
Gas/Oil	16,689	12,081	18,616	20,000	15,000	
Tires/Tubes	2,377	664	770	3,000	700	
Supplies	12,572	16,077	13,181	18,000	15,000	
Veterinary Supplies	41,787	41,115	53,494	48,000	50,000	
Small Equipment Under $5,000	2,816	3,978	15,197	10,000	-	
Special Programs	-	-	-	7,500	-	
Community Outreach Program	-	-	-	7,500	10,000	
Capital Expenditures	-	56,407	-	-	-	
Total Operating Expenditures	**169,844**	**230,032**	**233,172**	**260,250**	**224,046**	**-14%**
Total Expenditures	**$ 522,746**	**$ 620,139**	**$ 772,828**	**$ 840,588**	**$ 789,508**	**-6%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	6	6	8	8	8
Part Time	3	3	4	3	3

PUBLIC SAFETY

Department Budget Overview

CORONER

The Coroner is charged with investigative, judicial, and administrative duties. The investigative duty of the Coroner is to help establish the cause and manner of death. Judicial responsibilities include holding an inquest, as applicable, or an "official judicial inquiry before a Coroner and a Coroner's jury for the purpose of determining the cause and manner of death." It requires a great deal of time to set up an inquest, issue subpoenas, and conduct an inquest. Lastly, the administrative duties include properly documenting and filing death investigations both locally and with the State, and sitting in on committee review cases as needed.

Budget Highlights:

Approved for one part time Deputy Coroner. FY2026 budget reflects an increase in Telephone of $135, a decrease in Travel Expense of $3,500, an increase in Vehicle Parts/Repairs/Maintenance of $665, a decrease in Training/Conferences of $720, an increase in Dues of $225, a decrease in Contracted Services of $8,000, an increase in Uniforms of $120, and an increase in Gas/Oil of $200.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$11,755	$33,977	$36,310	$36,310	$47,960
Benefits	2,982	4,489	4,730	3,466	33,900
Operating Expenditures	22,488	27,682	27,902	30,205	19,330
Total Expenditures	$37,225	$66,149	$68,942	$69,981	$101,190

FY2026 Annual Budget
Governmental Funds - Public Safety
Coroner - 382

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 7,891	$ 25,000	$ 25,000	$ 25,000	$ 25,000	
Part Time Salaries	3,864	8,977	11,310	11,310	22,960	
Total Salaries	**11,755**	**33,977**	**36,310**	**36,310**	**47,960**	**32%**
Benefits						
Group Insurance	1,436	62	108	87	28,400	
Retirement Contribution	373	1,034	1,021	478	946	
Social Security (FICA)	899	2,493	2,681	2,778	3,752	
Workers' Compensation	274	901	920	123	802	
Total Benefits	**2,982**	**4,489**	**4,730**	**3,466**	**33,900**	**878%**
Total Personal Services	**14,737**	**38,467**	**41,040**	**39,776**	**81,860**	**106%**
Operating Expenditures						
Telephone	-	405	540	405	540	
Travel Expense	4,833	5,359	5,583	3,500	-	
Vehicle Parts/Repair/Maint	-	53	22	400	1,065	
Postage	97	2	100	200	200	
Conference & Training	720	720	720	1,800	1,080	
Dues	150	300	300	300	525	
Contracted Services	13,115	17,445	16,550	18,000	10,000	
Uniforms	-	477	271	600	720	
Gas/Oil	1,391	2,067	1,691	2,000	2,200	
Supplies	2,182	854	2,125	3,000	3,000	
Total Operating Expenditures	**22,488**	**27,682**	**27,902**	**30,205**	**19,330**	**-36%**
Total Expenditures	**$ 37,225**	**$ 66,149**	**$ 68,942**	**$ 69,981**	**$ 101,190**	**45%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	1	1	1
Part Time	1	1	1	1	2

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 Energy Assessment Audit within 6 months so as to begin the necessary renovations of the existing fire stations.

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

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $10,000, a decrease in Telephone of $930, a decrease in Travel Expense of $2,000, a decrease in Vehicle Parts/Repairs/Maintenance of $40,000, an increase in Postage of $3,250, a decrease in Training/Conferences of $1,400, a decrease in Non-Vehicle Parts/Repair/Maintenance of $2,600, an increase in Contracted Services of $29,827, an increase in Internet of $4,225, an increase in Waste Disposal of $1,226, a decrease in Drug Testing of $500, a decrease in Background Checks of $519, a decrease in Certifications of $700, an increase in Uniforms/Protective Clothing of $1,157, a decrease in HABSAR Materials of $3,000, a decrease in Utilities of $4,350, a decrease in Gas/Oil of $10,500, an increase in Tires/Tubes of $5,087, a decrease in Supplies of $100, a decrease in Small Equipment Under $5,000 of $9,300, and a decrease in Special Events of $15,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$1,548,247	$1,658,331	$2,118,248	$2,638,988	$2,732,476
Benefits	561,040	602,645	946,678	1,013,073	1,030,252
Operating Expenditures	347,078	437,165	469,853	508,083	461,956
Total Expenditures	$2,456,364	$2,698,142	$3,534,779	$4,160,144	$4,224,684

Performance Measures:

	SERVE VALUE	FY22	FY23	FY24	FY25
Fire Incidents	Serving Citizens	255	268	263	274
Other Incidents	Serving Citizens	3,288	3,360	3724	4093
Total Incidents	Serving Citizens	3,543	3,628	3,987	4367
Average Response Time to Fire Inc.	Enhancing Community (min.)	11.04	11.48	8.93	9.76
Average Response Time to Other Inc.	Enhancing Community (min.)	11.28	11.44	9.10	8.1

FY2026 Annual Budget
Governmental Funds - Public Safety
Fire Department - 384

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 1,243,015	$ 1,298,449	$ 1,730,121	$ 2,281,888	$ 2,372,476	
Part Time Salaries	74,638	76,869	79,713	77,100	90,000	
Overtime	230,594	272,534	308,414	280,000	270,000	
Total Salaries	**1,548,247**	**1,647,853**	**2,118,248**	**2,638,988**	**2,732,476**	**4%**
Benefits						
VFI Insurance	-	-	2,479	2,479	2,479	
Group Insurance	280,524	336,011	613,739	638,076	638,170	
Retirement Contribution	68,845	60,233	88,453	42,396	79,896	
Social Security (FICA)	113,317	119,944	153,964	197,553	184,177	
Per Call Part of Vol. Reponse	13,949	10,479	6,000	28,500	15,000	
Workers' Compensation	41,248	49,764	59,507	62,897	60,083	
PTSD First Responder Insurance	-	-	-	-	2,800	
Firefighter Cancer Insurance	12,109	15,673	5,734	12,200	12,200	
Firemans Fund	24,450	15,300	9,300	18,000	21,900	
Vision Insurance	1,435	1,407	1,722	2,502	2,535	
Dental Insurance	5,162	4,313	5,781	8,470	11,012	
Total Benefits	**561,040**	**613,124**	**946,678**	**1,013,073**	**1,030,252**	**2%**
Total Personal Services	**2,109,286**	**2,260,976**	**3,064,926**	**3,652,061**	**3,762,728**	**3%**
Operating Expenditures						
Telephone	6,713	7,245	7,781	6,930	6,000	
Advertising	-	-	38	-	-	
Travel Expense	2,800	996	930	3,500	1,500	
Vehicle Parts/Repair/Maint	83,318	118,001	128,280	125,000	85,000	
Postage	920	115	283	150	3,400	
Conference & Training	1,546	4,688	2,902	4,000	2,600	
Dues	105	803	564	500	500	
Non Vehicle Parts/Repair/Maint	16,515	10,837	23,711	15,600	13,000	
Contracted Services	27,801	55,589	55,729	66,697	96,524	
Internet	6,140	5,664	6,470	6,500	10,725	
Waste Disposal	2,619	2,270	3,229	2,794	4,020	
Drug Testing	-	-	-	500	-	
Background Check	474	87	692	519	-	
Printer/Copier Charges	-	-	225	-	-	
Certifications	-	-	1,200	1,700	1,000	
Uniforms	26,334	15,274	43,605	29,843	31,000	
HABSAR Materials	1,804	5,012	5,024	5,000	2,000	
Utilities	66,175	57,238	57,281	54,350	50,000	
Gas/Oil	68,403	77,089	71,027	80,500	70,000	
Tires/Tubes	11,140	16,499	15,337	14,000	19,087	
Supplies	16,420	28,844	28,813	29,000	28,900	
Meetings with Meals	-	-	-	1,000	1,000	
Small Equipment Under $5,000	7,853	9,810	6,707	40,000	30,700	
Special Events Supplies	-	19,218	8,086	20,000	5,000	
Fire Dept Contributions Expense	-	1,890	1,938	-	-	
Total Operating Expenditures	**347,078**	**437,165**	**469,853**	**508,083**	**461,956**	**-9%**
Total Expenditures	**$ 2,456,364**	**$ 2,698,142**	**$ 3,534,779**	**$ 4,160,144**	**$ 4,224,684**	**2%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	28	28	37	43	43
Part Time	17	17	17	6	8

PUBLIC SAFETY

Department Budget Overview

EMERGENCY MANAGEMENT AGENCY

The Emergency Management Agency is responsible for the management of all emergency preparedness program areas within Habersham County. The primary role of the agency is to develop and implement comprehensive disaster plans, mitigation, and response activities within Habersham County under the provisions of the Georgia Emergency Management Act of 1981 and Georgia statutes. Additionally, the EMA develops and maintains emergency plans for all types of natural, technological and man-made disasters, or other emergencies that could threaten the county, and provides the analysis and recommendations necessary to make decisions that will effectively save lives and protect property in the occurrence of such emergencies.

Budget Highlights:

FY2026 budget reflects a decrease in Telephone of $500, a decrease in Advertising of $100, a decrease in Travel Expense of $800, an increase in Vehicle Parts/Repairs/Maintenance of $100, a decrease in Postage of $60, an increase in Non-Vehicle Parts/Repairs/Maintenance of $100, a decrease in Contracted Services of $6,000, an increase in Internet of $700, a decrease in Uniforms of $150, an increase in Utilities of $11,000, a decrease in Gas/Oil of $300, a decrease in Tires/Tubes of $400, a decrease in Supplies of $400, and a decrease in Small Equipment Under $5,000 of $2,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$74,522	$83,769	$89,076	$92,639	$95,226
Benefits	44,358	38,758	51,914	35,877	41,937
Operating Expenditures	19,492	24,878	250,881	31,835	33,025
Total Expenditures	$138,373	$147,405	$391,871	$160,351	$170,188

Performance Measures:

	SERVE VALUE	FY22	FY23	FY24	FY25
Total of Population	Enhancing Community	46,774	47,475	48,757	

FY2026 Annual Budget
Governmental Funds - Public Safety
Emergency Management Agency - 385

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 74,522	$ 83,769	$ 89,076	$ 92,639	$ 95,226	
Total Salaries	**74,522**	**83,769**	**89,076**	**92,639**	**95,226**	**3%**
Benefits						
Group Insurance	9,447	9,401	13,199	10,996	14,890	
Retirement Contribution	28,938	22,729	31,655	17,250	19,060	
Social Security (FICA)	5,675	6,375	6,777	7,087	7,392	
Workers' Compensation	-	-	-	261	261	
Vision Insurance	65	63	65	65	65	
Dental Insurance	233	192	218	218	269	
Total Benefits	**44,358**	**38,758**	**51,914**	**35,877**	**41,937**	**17%**
Total Personal Services	**118,881**	**122,527**	**140,990**	**128,516**	**137,163**	**7%**
Operating Expenditures						
Telephone	3,956	3,983	4,392	5,000	4,500	
Advertising	-	-	-	100	-	
Travel Expense	25	1,093	853	1,300	500	
Vehicle Parts/Repair Maint	380	37	163	150	250	
Postage	-	-	-	60	-	
Conference & Training	835	150	450	1,000	1,000	
Dues	50	-	50	75	75	
Non Vehicle Parts/Repair/Maint	835	-	158	400	500	
Contracted Services	-	6,746	22,175	6,000	-	
Internet	912	836	912	100	800	
Lease Payment	1,674	1,794	1,524	1,800	1,800	
Uniforms	-	125	-	150	-	
Utilities	9,473	8,523	13,559	11,000	22,000	
Gas/Oil	1,053	907	1,060	1,100	800	
Tires/Tubes	-	-	-	600	200	
Supplies	298	684	1,056	1,000	600	
Small Equipment Under $5,000	-	-	268	2,000	-	
Capital Expenditures	-	-	204,260	-	-	
Total Operating Expenditures	**19,492**	**24,878**	**250,881**	**31,835**	**33,025**	**4%**
Total Expenditures	**$ 138,373**	**$ 147,405**	**$ 391,871**	**$ 160,351**	**$ 170,188**	**6%**

HOUSING AND DEVELOPMENT

Department Budget Overview

PLANNING & DEVELOPMENT

The Habersham County Planning and Development Department was created in 2015 to provide professional advice and technical expertise to the Board of Commissioners, County Manager, appointed boards, and citizens on various projects and programs which are designed to enhance private sector investment in Habersham County. The Department encompasses several sub-departments including Building, Planning, Code Enforcement, GIS Mapping, and Business Licensing, each play key roles in shaping and defining our County.

Goal #1: Complete the Unified Development Code to create new development regulations to better handle and guide growth impacting our County to incorporate the community's vision.

Goal #2: Finish installation of new permitting and business license software.

Budget Highlights:

FY2026 budget reflects a decrease in Telephone of $540, a decrease in Advertising of $970, a decrease in Travel Expense of $2,300, a decrease in Vehicle Parts/Repairs/Maintenance of $500, a decrease in Postage of $40, a decrease in Training/Conferences of $682, a decrease in Dues of $212, an increase in Contracted Services of $14,140, an increase in Internet of $1, a decrease in Background Checks of $562, an increase in Printer/Copier Charges of $648, an increase in Bank Fees of $265, a decrease in Uniforms of $190, a decrease in Gas/Oil of $4,600, a decrease in Tires/Tubes of $150, a decrease in Supplies of $60, a decrease in Meetings With Meals of $500, and a decrease in Small Equipment Under $5,000 of $5,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$356,526	$381,969	$424,500	$565,375	$441,254
Benefits	151,208	154,677	224,876	206,888	166,668
Operating Expenditures	46,279	60,389	109,840	54,712	53,460
Total Expenditures	$554,014	$597,035	$759,217	$826,975	$661,382

Performance Measures:

	SERVICE VALUE	FY22	FY23	FY24	FY2
Number of Plans Reviewed	Serve Citizens	51	27	66	33
Permits Issued for Building Inspections	Serve Citizens	726	617	654	651
New Business Licenses	Serve Citizens	127	131	152	171

FY2026 Annual Budget
Governmental Funds - Housing & Development
Planning & Development - 794

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 356,526	$ 380,710	$ 424,350	$ 565,375	$ 439,354	
Salary Part Time	-	-	150	-	1,900	
Overtime	-	1,259	-	-	-	
Total Salaries	**356,526**	**381,969**	**424,500**	**565,375**	**441,254**	**-22%**
Benefits						
Group Insurance	97,795	95,028	160,539	141,551	103,898	
Retirement Contribution	19,906	21,798	21,747	10,272	19,450	
Social Security (FICA)	25,500	27,886	30,924	42,696	34,107	
Workers' Compensation	5,927	8,207	9,056	9,821	7,147	
Vision Insurance	453	433	906	585	455	
Dental Insurance	1,628	1,325	1,703	1,963	1,611	
Total Benefits	**151,208**	**154,677**	**224,876**	**206,888**	**166,668**	**-19%**
Total Personal Services	**507,734**	**536,646**	**649,376**	**772,263**	**607,922**	**-21%**
Operating Expenditures						
Telephone	2,211	3,274	3,344	2,880	2,340	
Advertising	970	970	30	970	-	
Travel Expense	2,027	3,607	4,152	5,000	2,700	
Vehicle Parts/Repair/Maint	1,250	5,041	3,715	2,500	2,000	
Postage	971	1,110	1,179	1,400	1,360	
Conference & Training	1,710	2,858	4,623	4,880	4,198	
Dues	399	1,450	971	980	768	
Contracted Services	13,890	14,905	62,328	8,630	22,770	
Internet	805	836	912	912	913	
Background Check	863	476	779	865	303	
Printer/Copier Charges	1,066	4,030	6,291	4,500	5,148	
Bank Fees	2,726	312	240	135	400	
Uniforms	120	1,124	586	600	410	
Gas/Oil	9,927	9,663	10,328	9,600	5,000	
Tires/Tubes	720	2,241	2,327	1,000	850	
Supplies	4,866	5,110	3,646	4,360	4,300	
Meetings with Meals	-	-	-	500	-	
Small Equipment Under $5,000	1,760	3,383	4,390	5,000	-	
Total Operating Expenditures	**46,279**	**60,389**	**109,840**	**54,712**	**53,460**	**-2%**
Total Expenditures	**$ 554,014**	**$ 597,035**	**$ 759,217**	**$ 826,975**	**$ 661,382**	**-20%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	7	9	9	9	7
Part Time					1

HOUSING AND DEVELOPMENT

Department Budget Overview

EXTENSION SERVICES

The Habersham County Extension Office provides residents of Habersham County with a diverse array of information, educational programming and testing services. The Extension Service's Agricultural and Environmental Services Laboratories (AESL) provides a variety of analysis and testing services related to agriculture and agribusiness including: soil analysis, plant tissue analysis, water quality testing, pesticide and hazardous waste testing, etc. In addition to the services provided by AESL, the Extension Office provides educational services through 4-H and other programs.

Budget Highlights:

FY2026 budget reflects an increase in County Participation of $500, an increase in Travel Expense of $500, a decrease in Vehicle Parts/Repairs/Maintenance of $500, a decrease in Postage of $200, a decrease in Dues of $200, an increase in Contracted Services of $6,027, an increase in Waste Disposal of $50, an increase in Utilities of $1,000, a decrease in Gas/Oil of $500, a decrease in Tires/Tubes of $500, and an increase in Supplies of $500.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$23,849	$52,230	$ -	$ -	$ -
Benefits	5,164	1,031	13,500	4,000	4,500
Operating Expenditures	97,033	80,189	110,284	119,699	125,876
Total Expenditures	$126,045	$133,451	$123,784	$123,699	$130,376

FY2026 Annual Budget
Governmental Funds - Housing & Development
Extension Services - 750

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ -	$ -	$ -	
Part Time Salaries	23,849	12,902	-	-	-	
Total Salaries	**23,849**	**12,902**	**-**	**-**	**-**	**#DIV/0!**
Benefits						
Social Security (FICA)	1,824	987	-	-	-	
County Participation	3,250	39,328	13,500	4,000	4,500	
Workers' Compensation	89	45	-	-	-	
Total Benefits	**5,164**	**40,359**	**13,500**	**4,000**	**4,500**	**13%**
Total Personal Services	**29,013**	**53,262**	**13,500**	**4,000**	**4,500**	**13%**
Operating Expenditures						
Telephone	734	739	769	800	800	
Travel Expense	7,804	7,727	9,059	9,000	9,500	
Vehicle Parts/Repairs/Maint	2,548	527	1,436	500	-	
Postage	270	-	-	200	-	
Dues	-	-	-	200	-	
Contracted Services	73,411	58,487	83,407	94,749	100,776	
Waste Disposal	366	576	765	750	800	
Printer/Copier Charges	-	71	-	-	-	
Utilities	9,374	9,625	10,552	10,000	11,000	
Gas/Oil	1,796	1,643	2,328	2,000	1,500	
Tires/Tubes	230	-	311	500	-	
Supplies	501	793	1,655	1,000	1,500	
Total Operating Expenditures	**97,033**	**80,189**	**110,284**	**119,699**	**125,876**	**5%**
Total Expenditures	**$ 126,045**	**$ 133,451**	**$ 123,784**	**$ 123,699**	**$ 130,376**	**5%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	-	-	1	-	-
Part Time	1	1	-	-	-

HOUSING AND DEVELOPMENT

Department Budget Overview

PLANNING COMMISSION

The Habersham County Planning Commission assesses and either approves or disapproves subdivision plans, variance and map amendments, and conditional use requests. The Planning Commission is an advisory board that makes recommendations to the Board of Commissioners, which has the final authority to grant or refuse requests.

Budget Highlights:

FY2026 budget reflects a decrease in Legal Services of $3,000, a decrease in Advertising of $250, a decrease in Travel Expense of $25, a decrease in Per Diem of $1,800, a decrease in Training/Conference of $700, and a decrease in Supplies of $100.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	5,161	4,263	4,170	10,750	4,875
Total Expenditures	$5,161	$4,263	$4,170	$10,750	$4,875

FY2026 Annual Budget
Governmental Funds - Housing & Development
Planning Commission - 796

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Operating Expenditures						
Legal Services	$ -	$ 400	$ -	$ 3,000	$ -	
Advertising	200	220	270	400	150	
Travel	-	-	-	150	125	
Per Diem	2,700	2,450	3,900	6,300	4,500	
Training	2,261	1,193	-	800	100	
Supplies	-	-	-	100	-	
Total Operating Expenditures	**5,161**	**4,263**	**4,170**	**10,750**	**4,875**	**-55%**
Total Expenditures	**$ 5,161**	**$ 4,263**	**$ 4,170**	**$ 10,750**	**$ 4,875**	**-55%**

CULTURE & RECREATION

Department Budget Overview

RECREATION DEPARTMENT

The Habersham County Parks and Recreation Department works hard all year to provide Habersham County residents with diversified youth and adult programs and activities. These programs include football, basketball, pickle ball, tennis, volleyball, track & field, ping pong, swimming, and more! In addition to providing these services, the Recreation Department has facilities that outside participants can rent or use; these include: aquatic center pools, gymnasiums, fairgrounds, ballfields, etc.

Goal #1: Provide quality programs and facilities to our patrons.

Goal #2: Continue to assess all facets of the Parks and Recreation operation to maximize efficiency without affecting quality.

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $1,800, an increase in Telephone of $1,140, a decrease in Advertising of $1,500, a decrease in Travel Expense of $1,500, a decrease in Vehicle Parts/Repairs/Maintenance of $1,000, a decrease in Postage of $75, a decrease in Training/Conferences of $1,350, an increase in Dues of $5,030, a decrease in Non-Vehicle Parts/Repairs/Maintenance of $2,400, a decrease in Contracted Services of $16,465, a decrease in Internet of $6,148, an increase in Rent of $74,500, an increase in Waste Disposal of $316, an increase in Team Entry Fees of $650, an increase in Bank Fees of $172, a decrease in Uniforms of $1,800, a decrease in Gas/Oil of $1,500, a decrease in Tires/Tubes of $400, a decrease in Program Supplies of $565, an increase in Supplies of $20,600, a decrease in Meetings With Meals of $1,500, a decrease in Small Equipment Under $5,000 of $16,000, and a decrease in Special Events of $7,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$440,236	$498,421	$483,409	$451,100	$505,773
Benefits	120,622	114,78	131,330	94,881	123,024
Operating Expenditures	568,622	691,420	781,918	655,880	699,085
Total Expenditures	$1,129,479	$1,304,719	$1,396,657	$1,201,861	$1,327,882

Performance Measures:

	FY22	FY23	FY24	FY25
Number of Memberships	-	498	1,016	903
Number of Athletic Participants	856	1,218	1,545	1,365

FY2026 Annual Budget
Governmental Funds - Culture & Recreation
Recreation Department - 696

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 231,270	$ 285,879	$ 219,534	$ 229,300	$ 260,773	
Part Time Salaries	208,408	210,812	262,149	220,000	245,000	
Overtime	558	1,730	1,726	1,800	-	
Total Salaries	**440,236**	**498,421**	**483,409**	**451,100**	**505,773**	**12%**
Benefits						
Group Insurance	52,949	48,244	65,818	47,589	63,081	
Retirement Contribution	1,692	12,635	11,897	5,639	10,375	
Social Security (FICA)	33,288	38,665	36,190	34,509	37,000	
Workers' Compensation	31,209	14,217	16,445	6,295	11,467	
Vision Insurance	323	275	225	195	215	
Dental Insurance	1,160	843	755	654	886	
Total Benefits	**120,622**	**114,878**	**131,330**	**94,881**	**123,024**	**30%**
Total Personal Services	**560,858**	**613,299**	**614,739**	**545,981**	**628,797**	**15%**
Operating Expenditures						
Telephone	1,183	1,415	1,620	1,200	2,340	
Advertising	-	789	2,136	3,000	1,500	
Travel Expense	4,018	3,838	3,346	4,000	2,500	
Vehicle Parts/Repair/Maint	815	2,493	1,534	2,000	1,000	
Postage	6	-	285	75	-	
Conference & Training	320	768	2,660	3,100	1,750	
Dues	10,441	9,378	3,959	2,000	7,030	
Non Vehicle Parts/Repair/Maint	48,933	58,294	158,145	62,000	59,600	
Contracted Services	67,499	129,425	184,317	160,840	144,375	
Internet	912	1,785	1,937	10,000	3,852	
Rent	45,565	46,249	-	-	74,500	
Waste Disposal	3,965	3,367	4,754	6,000	6,316	
Printer/Copier Charges	297	72	-	-	-	
Gymnastics Entries	430	600	6,564	10,000	10,650	
Bank Fees	2,964	238	(398)	-	172	
Uniforms	-	1,632	2,411	3,000	1,200	
Utilities	263,248	247,940	227,706	210,000	210,000	
Gas/Oil	3,454	3,561	4,318	3,500	2,000	
Tires/Tubes	-	247	240	700	300	
Program Supplies	-	-	125,501	111,565	111,000	
Supplies	83,435	147,699	35,728	34,400	55,000	
Concessions	18,893	8,946	-	-	-	
Meetings with Meals	139	1,138	527	3,500	2,000	
Small Equipment Under $5,000	2,323	10,214	4,796	18,000	2,000	
Special Events	-	2,682	9,342	7,000	-	
Capital Expenditures	-	8,590	-	-	-	
Special Programs	9,781	62	489	-	-	
Total Operating Expenditures	**568,622**	**691,420**	**781,918**	**655,880**	**699,085**	**7%**
Total Expenditures	**$ 1,129,479**	**$ 1,304,719**	**$ 1,396,657**	**$ 1,201,861**	**$ 1,327,882**	**10%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	5	7	4	4	4
Part Time	41	41	32	32	37

CULTURE & RECREATION

Department Budget Overview

GYMNASTICS DEPARTMENT

The Habersham County Gymnastics Department is a sub-division of the Parks and Recreation Department. This programs gymnastics, cheerleading, and summer camp.

The Gymnastics Department was closed in FY2025.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2025
Salaries	-	-	$218,519	$206,305	-
Benefits	-	-	60,693	49,293	-
Operating Expenditures	-	-	151,685	214,752	-
Total Expenditures	-	-	$430,897	$470,350	-

FY2026 Annual Budget
Governmental Funds - Culture & Recreation
Recreation Department - 696

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ 133,175	$ 140,305	$ -	
Part Time Salaries	-	-	85,106	66,000	-	
Overtime	-	-	238	-	-	
Total Salaries	**-**	**-**	**218,519**	**206,305**	**-**	**-100%**
Benefits						
Group Insurance	-	-	33,485	28,200	-	
Retirement Contribution	-	-	5,741	2,608	-	
Social Security (FICA)	-	-	16,424	15,782	-	
Workers' Compensation	-	-	4,498	2,137	-	
Vision Insurance	-	-	125	130	-	
Dental Insurance	-	-	420	436	-	
Total Benefits	**-**	**-**	**60,693**	**49,293**	**-**	**-100%**
Total Personal Services	**-**	**-**	**279,212**	**255,598**	**-**	**-100%**
Operating Expenditures						
Telephone	-	-	1,025	1,000	-	
Advertising	-	-	-	500	-	
Travel Expense	-	117	1,902	6,000	-	
Conference & Training	-	-	-	1,400	-	
Dues	-	-	5,368	5,000	-	
Non Vehicle Parts/Repair/Maint	-	-	363	1,000	-	
Contracted Services	-	-	3,090	5,072	-	
Internet	-	-	836	1,000	-	
Rent	-	-	46,943	49,200	-	
Waste Disposal	-	-	484	480	-	
Gymnastics Entries	-	-	17,077	32,500	-	
Uniforms	-	-	630	2,000	-	
Utilities	-	-	25,481	24,500	-	
Program Supplies	-	-	26,310	45,000	-	
Supplies	-	-	3,970	11,100	-	
Concessions	-	-	2,135	4,000	-	
Small Equipment Under $5,000	-	-	9,940	15,000	-	
Special Events	-	-	2,213	10,000	-	
Summer Camp	-	-	3,918	-	-	
Total Operating Expenditures	**-**	**117**	**151,685**	**214,752**	**-**	**-100%**
Total Expenditures	**$ -**	**$ 117**	**$ 430,897**	**$ 470,350**	**$ -**	**-100%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	-	-	3	3	-
Part Time	-	-	8	8	-

INDEPENDENT AGENGIES

Department Budget Overview

INDEPENDENT AGENCIES

Habersham County supports the following Independent Agencies:

Board of Education
Soque River Watershed Association
Legacy Link
County Health Department
Family & Children Services
Boys and Girls Club
Habersham Food for Kids
Library System
Forestry Commission

Amounts budgeted for each agency may be viewed on the next page.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-
Operating Expenditures	1,156,303	1,165,699	1,048,399	1,028,660	1,203,541
Total Expenditures	$1,156,303	$1,165,699	$1,048,399	$1,028,660	$1,203,541

FY2026 Annual Budget
Governmental Funds
Independent Agencies

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Operating Expenditures						
Board Of Education	$ 471,550	$ 459,567	$ 459,589	$ 475,000	$ 465,000	
Mental Health	30,000	30,000	30,000	-	-	
Soque River Watershed Assoc	5,000	5,000	5,000	10,000	10,000	
Legacy Link	12,450	12,450	14,050	16,000	16,000	
County Health Department	198,913	198,788	65,000	35,000	198,788	
Family & Children Services	80,730	70,935	88,931	83,700	81,000	
Boys and Girls Club	30,000	30,000	30,000	30,000	30,000	
HUB of Habersham	-	20,000	-	-	-	
Habersham Food for Kids	-	6,300	6,300	6,300	6,300	
Partnership Habersham	-	-	-	-	35,000	
Library System	320,000	325,000	341,869	365,000	388,793	
Forestry Commission	7,660	7,660	7,660	7,660	7,660	
Total Operating Expenditures	**1,156,303**	**1,165,699**	**1,048,399**	**1,028,660**	**1,203,541**	**17%**
Total Expenditures	**$ 1,156,303**	**$ 1,165,699**	**$ 1,048,399**	**$ 1,028,660**	**$ 1,203,541**	**17%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific source.

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

JAIL FUND

This Special Revenue Fund is used to account for fines and fees received and is restricted for use towards maintenance of the County Jail.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$101,538	$116,107	$148,608	$165,000	$130,000
Expenditures	-	112,000	-	95,000	60,000
Other Sources and (Uses)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$31,538	$(65,630)	$78,608	$ -	$ -

INMATE WELFARE

This Special Revenue Fund is used to account for monies legally restricted for the benefit of detainees held in the County Jail.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$55,605	$59,525	$65,396	$45,000	$45,000
Expenditures	41,787	94,610	29,212	45,000	45,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$13,818	$(35,085)	$36,185	$ -	$ -

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Jail Fund						
Revenues						
Fines, Fees & Forfeitures	$ 101,538	$ 116,107	$ 148,608	$ 165,000	$ 130,000	
Total Revenues	**101,538**	**116,107**	**148,608**	**165,000**	**130,000**	**-21%**
Expenditures						
Capital Expenditures	-	112,000	-	95,000	60,000	
Total Expenditures	**-**	**112,000**	**-**	**95,000**	**60,000**	**-37%**
Other Sources and (Uses)						
Appropriated Fund Balance						
Transfers Out	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	
Total Other Sources and (Uses)	**(70,000)**	**(70,000)**	**(70,000)**	**(70,000)**	**(70,000)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 31,538**	**$ (65,893)**	**$ 78,608**	**$ -**	**$ -**	
Inmate Welfare						
Revenues						
Fines, Fees & Forfeitures	$ 55,605	$ 59,525	$ 65,396	$ 45,000	$ 45,000	
Total Revenues	**55,605**	**59,525**	**65,396**	**45,000**	**45,000**	**0%**
Expenditures						
Bank Fees	-	8	-	-	-	
Supplies	20,287	47,707	29,212	35,000	35,000	
Small Equipment under $5,000	-	-	-	10,000	10,000	
Capital Expenditures	21,500	46,895	-	-	-	
Total Expenditures	**41,787**	**94,602**	**29,212**	**45,000**	**45,000**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 13,818**	**$ (35,077)**	**$ 36,185**	**$ -**	**$ -**	

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

LAW LIBRARY

This Special Revenue Fund is used to account for the funds, court office fines and fees, which are legally restricted for the operation of the Habersham County Law Library.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$28,374	$29,556	$33,315	$24,698	$25,050
Expenditures	28,041	47,697	30,407	24,698	25,050
Other Sources and (Uses)	-	-	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$333	$(18,140)	$2,908	$ -	$ -

HOTEL MOTEL TAX

This Special Revenue Fund is used to account for hotel/motel tax collections, which are used to support tourism in Habersham County.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$253,887	$247,316	$266,848	$288,000	$250,000
Expenditures	101,159	99,360	106,736	115,200	100,000
Other Sources and (Uses)	(151,738)	(149,040)	(160,104)	(172,800)	(172,800)
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$990	$(1,084)	$8	$ -	$ -

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			Law Library			
Revenues						
Fines, Fee & Forfeitures	$ 28,297	$ 29,484	$ 33,250	$ 24,623	$ 25,000	
Interest	77	72	66	75	50	
Total Revenues	**28,374**	**29,556**	**33,315**	**24,698**	**25,050**	**1%**
Expenditures						
Personal Services	3,600	3,600	4,100	3,600	4,800	
Contracted Services	10,797	9,939	8,396	9,998	9,998	
Supplies	13,544	13,542	17,812	11,000	10,152	
Capital Expenditures	-	20,515	-	-	-	
Surety Bonds	100	100	100	100	100	
Total Expenditures	**28,041**	**47,697**	**30,407**	**24,698**	**25,050**	**1%**
Other Sources and (Uses)						
Reserve For Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 333**	**$ (18,140)**	**$ 2,908**	**$ -**	**$ -**	
			Hotel/Motel Tax			
Revenues						
Taxes	$ 253,887	$ 247,316	$ 266,848	$ 288,000	$ 250,000	
Total Revenues	**253,887**	**247,316**	**266,848**	**288,000**	**250,000**	**-13%**
Expenditures						
Payment to Other Agencies	101,159	99,360	106,736	115,200	100,000	
Total Expenditures	**101,159**	**99,360**	**106,736**	**115,200**	**100,000**	**-13%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	(151,738)	(149,040)	(160,104)	(172,800)	(150,000)	
Total Other Sources and (Uses)	**(151,738)**	**(149,040)**	**(160,104)**	**(172,800)**	**(150,000)**	**-13%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 990**	**$ (1,084)**	**$ 8**	**$ -**	**$ -**	

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

INDIGENT DEFENSE

This Special Revenue Fund is used to account for fines and fees received and is restricted for use towards the defense of indigent persons.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$13,049	$454	$21	$ -	$100
Expenditures	-	-	-	-	100
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$13,049	$454	$21	$ -	$ -

JUVENILE OFFENDERS

This Special Revenue Fund is used to account for fines and fees received and is restricted for use towards the evaluation of juvenile offenders.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$39,504	$10,870	$11,930	$6,500	$10,000
Expenditures	2,950	5,500	3,575	6,500	10,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$36,554	$5,370	$8,355	$ -	$ -

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			Indigent Defense			
Revenues						
Fines, Fees & Forfeitures	$ 166	$ 454	$ 21	$ -	$ 100	
Total Revenues	**166**	**454**	**21**	**-**	**100**	**0%**
Expenditures						
Indigent Defense	-	-	-	-	100	
Total Expenditures	**-**	**-**	**-**	**-**	**100**	**0%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	12,884	-	-	-	-	
Total Other Sources and (Uses)	**12,884**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 13,049**	**$ 454**	**$ 21**	**$ -**	**$ -**	
			Juvenile Offenders			
Revenues						
Fines, Fees & Forfeitures	$ 9,179	$ 10,870	$ 11,930	$ 6,500	$ 10,000	
Total Revenues	**9,179**	**10,870**	**11,930**	**6,500**	**10,000**	**54%**
Expenditures						
Juvenile Services Supervision	2,950	5,500	3,575	6,500	10,000	
Total Expenditures	**2,950**	**5,500**	**3,575**	**6,500**	**10,000**	**54%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	30,325	-	-	-	-	
Total Other Sources and (Uses)	**30,325**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 36,554**	**$ 5,370**	**$ 8,355**	**$ -**	**$ -**	

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

OPIOID SETTLEMENT

This Special Revenue Fund is used to account for funds received from the National Opioid Settlements and is restricted for use towards the prevention, treatment, and recovery of addiction.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$ -	$142,501	$149,887	$ -	$45,000
Expenditures	-	-	-	-	45,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$142,501	$149,887	$ -	$ -

SARP GRANT

This Special Revenue Fund is used to account for funds received and expenditures related to the Southeast Aquatic Resources Partnership.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$ -	$ -	$22,592	$50,000	$50,000
Expenditures	-	-	22,592	50,000	50,000
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	$ -	$ -	$ -

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			Opioid Settlement			
Revenues						
Opioid Settlement	$ -	$ 142,501	$ 149,887	$ -	$ 45,000	
Total Revenues	**-**	**142,501**	**149,887**	**-**	**45,000**	**0%**
Expenditures						
Capital Expenditures	-	-	-	-	45,000	
Total Expenditures	**-**	**-**	**-**	**-**	**45,000**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ 142,501**	**$ 149,887**	**$ -**	**$ -**	
			SARP Grant			
Revenues						
Grants	$ -	$ 0	$ 22,592	$ 50,000	$ 50,000	
Total Revenues	**-**	**0**	**22,592**	**50,000**	**50,000**	**0%**
Expenditures						
Contracted Services	-	-	22,592	50,000	50,000	
Total Expenditures	**-**	**-**	**22,592**	**50,000**	**50,000**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ 0**	**$ -**	**$ -**	**$ -**	

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

ACCOUNTABILITY COURTS

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$996,654	$1,108,477	$1,267,407	$1,204,398	$1,498,448
Expenditures	958,814	1,138,350	1,318,816	1,204,398	1,485,485
Other Sources and (Uses)	3,963	-	-	-	(12,963)
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	$41,804	$(29,873)	$(24,409)	$ -	$ -

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			Accountabilty Courts			
Revenues						
Intergovernmental	$ 814,192	$ 914,150	$ 1,081,279	$ 1,018,398	$ 1,306,125	
Fines, Fees & Forfeitures	180,949	193,232	218,344	186,000	192,323	
Other	1,513	1,095	(8,216)	-	-	
Total Revenues	**996,654**	**1,108,477**	**1,291,407**	**1,204,398**	**1,498,448**	**24%**
Expenditures						
Personal Services	378,975	427,693	543,272	536,666	640,183	
Contracted Services	342,855	401,773	468,456	430,488	278,111	
Operating Services	236,984	308,884	307,088	237,244	567,191	
Total Expenditures	**958,814**	**1,138,350**	**1,318,816**	**1,204,398**	**1,485,485**	**23%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	3,963	-	-	-	-	
Reserve for Fund Balance	-	-	-	-	12,963	
Total Other Sources and (Uses)	**3,963**	**-**	**-**	**-**	**(12,963)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 41,803**	**$ (29,873)**	**$ (27,409)**	**$ -**	**$ -**	

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

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FELONY DRUG COURT

The mission of the Mountain Judicial Circuit Adult Felony Drug Court is to enhance public safety through a coordinated effort of treatment and intense supervision within the judicial system; to promote abstinence, law-abiding behavior, compliance, and participation through prompt intervention; to reduce the recidivism rate by offering offenders an alternative to incarceration, and the tools to abstain from illegal activity through a combined effort of cost-effective measures that promote rehabilitation and by encouraging offenders to become productive and law-abiding citizens. These programs are 90% grant funded with a 10% matching component.

Budget Highlights:

FY2026 budget reflects an increase in Telephone of $720, a decrease in Travel Expense of $9,331, a decrease in Postage of $60, a decrease in Training/Conferences of $4,470, a decrease in Contracted Services of $165,502, a decrease in Rent of $8,400, a decrease in Waste Disposal of $540, an increase in Drug Testing of $70,595, an increase in SAMHSA Expenses of $282,380, a decrease in Miscellaneous Expenses of $39,928, a decrease in Supplies of $950, an increase in Small Equipment Under $5,000 of $5,000, and a decrease in Special Events of $500.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$186,855	$231,152	$273,203	$277,886	$297,260
Benefits	57,017	62,063	81,599	76,959	104,315
Operating Expenditures	456,932	551,848	617,710	474,713	603,727
Total Expenditures	$700,893	$845,062	$972,512	$829,558	$1,005,302

Performance Measures:

	FY22	FY23	FY24	FY25
# of participants	82	80	69	90
# of graduates	23	27	24	19

FY2026 Annual Budget
Special Revenue Funds - Accountability Courts - 290
Felony Drug Court - 218

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 167,565	$ 189,738	$ 235,861	$ 250,136	$ 265,010	
Part Time Salaries	18,753	31,344	8,589	-	-	
Salary Supplements	-	9,000	27,000	27,750	27,750	
Contractor Salary	-	-	1,753	-	4,500	
Overtime	536	1,071	-	-	-	
Total Salaries	**186,855**	**231,152**	**273,203**	**277,886**	**297,260**	**7%**
Benefits						
Group Insurance	33,020	35,101	49,867	46,577	72,553	
Retirement Contribution	8,682	7,902	9,014	9,296	9,439	
Social Security (FICA)	13,942	17,370	20,264	19,135	20,273	
Workers' Compensation	681	928	1,485	818	716	
Vision Insurance	170	188	222	260	260	
Dental Insurance	611	575	747	873	1,074	
Total Benefits	**57,107**	**62,063**	**81,599**	**76,959**	**104,315**	**36%**
Total Personal Services	**243,961**	**293,214**	**354,802**	**354,845**	**401,575**	**13%**
Operating Expenditures						
Telephone	749	1,328	1,538	-	720	
Travel Expense	6,319	15,678	17,954	15,000	5,669	
Postage	34	13	-	60	-	
Conference & Training	5,079	2,685	8,760	4,470	-	
Non-Vehicle Parts/Repair/Maint	48	-	-	-	-	
Contracted Services	280,551	329,186	397,044	340,000	174,498	
Rent	8,400	8,400	8,400	8,400	-	
Waste Disposal	466	539	1,291	1,500	960	
Drug Testing	76,666	107,855	99,862	14,405	85,000	
SAMHSA Expenses	-	-	-	-	282,380	
Miscellaneous	21,136	33,944	34,158	75,928	36,000	
Utilities	6,859	7,131	7,934	7,500	7,500	
Supplies	5,468	8,299	13,319	3,950	3,000	
Small Equipment Under $5,000	52	4,786	76	-	5,000	
Special Events	3,415	3,028	2,827	3,500	3,000	
Charges From Other Counties	41,689	28,977	24,547	-	-	
Transfer to General Fund	-	-	-	-	-	
Total Operating Expenditures	**456,932**	**551,848**	**617,710**	**474,713**	**603,727**	**27%**
Total Expenditures	**$ 700,893**	**$ 845,062**	**$ 972,512**	**$ 829,558**	**$ 1,005,302**	**21%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	4	4	4	5	5
Part Time	1	1	1	-	-

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

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MENTAL HEALTH COURT

Mental Health Court is a treatment program through the Superior Court system that is available to those who are incarcerated in jail with severe mental health issues that have not historically had any treatment options. These programs are 90% grant funded with a 10% matching component.

Budget Highlights:

FY2026 budget reflects a decrease in Travel Expense of $2,542, an increase in Contracted Services of $13,551, an increase in Drug Testing of $8,410, an increase in Miscellaneous Expenses of $1,100, and a decrease in Supplies of $900.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$52,322	$50,062	$76,230	$71,979	$97,393
Benefits	16,220	11,564	20,889	18,383	39,657
Operating Expenditures	62,453	75,078	81,185	99,032	118,651
Total Expenditures	$130,995	$136,704	$178,304	$189,394	$255,701

Performance Measures:

	FY22	FY23	FY24	FY25
# of participants	30	27	27	28
# of graduates	7	7	5	10

FY2026 Annual Budget
Special Revenue Funds - Accountability Courts - 290
Mental Health Treatment Court - 225

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 43,223	$ 33,473	$ 48,432	$ 51,667	$ 97,393	
Part Time Salaries	8,458	16,004	27,798	$ 20,312	$ -	
Overtime	641	585	-	-	-	
Total Salaries	**52,322**	**50,062**	**76,230**	**71,979**	**97,393**	**35%**
Benefits						
Group Insurance	9,568	5,568	12,906	10,451	29,340	
Retirement Contribution	2,218	1,964	1,994	1,974	1,936	
Social Security (FICA)	3,979	3,811	5,705	5,506	7,451	
Workers' Compensation	156	69	-	169	263	
Vision Insurance	65	38	65	65	130	
Dental Insurance	234	115	218	218	537	
Total Benefits	**16,220**	**11,564**	**20,889**	**18,383**	**39,657**	**116%**
Total Personal Services	**68,542**	**61,626**	**97,119**	**90,362**	**137,050**	**52%**
Operating Expenditures						
Travel Expense	1,097	3,425	5,269	7,542	5,000	
Contracted Services	60,705	71,387	70,263	75,000	88,551	
Drug Testing	-	-	-	14,090	22,500	
Miscellaneous	(25)	-	3,938	-	1,100	
Supplies	676	267	1,715	2,400	1,500	
Total Operating Expenditures	**62,453**	**75,078**	**81,185**	**99,032**	**118,651**	**20%**
Total Expenditures	**$ 130,995**	**$ 136,704**	**$ 178,304**	**$ 189,394**	**$ 255,701**	**35%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	1	1	2
Part Time	0.5	0.5	1	1	-

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

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FAMILY DEPENDENCY TREATMENT COURT

Family Dependency Treatment Court is an intensive outpatient treatment program that combines substance abuse treatment, parenting classes, counseling, and accountability to maximize the success rate of participants in leading sober and fulfilled lives. The program works closely with DFACS to meet the best needs of children in families who are participating. These programs are 90% grant funded with a 10% matching component.

Budget Highlights:

FY2026 budget reflects a decrease in Travel Expense of $4,847, an increase in Contracted Services of $32,610, a decrease in Drug Testing of $426, an increase in Miscellaneous Expenses of $2,000, and a decrease in Supplies of $400.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$50,179	$57,105	$71,117	$73,138	$78,619
Benefits	16,293	15,748	20,235	18,321	22,939
Operating Expenditures	60,454	83,731	76,649	93,987	122,924
Total Expenditures	$126,926	$156,584	$168,000	$185,446	$224,482

Performance Measures:

	FY22	FY23	FY24	FY25
# of participants	18	19	19	24
# of graduates	6	8	6	1

FY2026 Annual Budget
Special Revenue Funds - Accountability Courts - 290
Family Dependency Treatment Court - 252

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 41,917	$ 43,811	$ 50,267	$ 52,220	$ 55,973	
Part Time Salaries	8,262	13,187	20,814	20,918	22,646	
Overtime	-	106	36	-	-	
Total Salaries	**50,179**	**57,105**	**71,117**	**73,138**	**78,619**	**7%**
Benefits						
Group Insurance	9,939	9,271	12,711	10,293	14,521	
Retirement Contribution	2,097	1,691	1,880	1,974	1,936	
Social Security (FICA)	3,747	4,288	5,361	5,595	5,938	
Workers' Compensation	211	244	-	176	210	
Vision Insurance	65	62	65	65	65	
Dental Insurance	234	192	218	218	269	
Total Benefits	**16,293**	**15,748**	**20,235**	**18,321**	**22,939**	**25%**
Total Personal Services	**66,472**	**72,853**	**91,351**	**91,459**	**101,558**	**11%**
Operating Expenditures						
Travel Expense	1,400	4,624	6,040	9,099	4,252	
Contracted Services	55,205	72,673	69,190	68,000	100,610	
Drug Testing	1,600	1,200	1,149	15,488	15,062	
Miscellaneous	1,070	-	25	-	2,000	
Supplies	1,180	898	244	1,400	1,000	
Small Equipment Under $5,000	-	4,336	-	-	-	
Total Operating Expenditures	**60,454**	**83,731**	**76,649**	**93,987**	**122,924**	**31%**
Total Expenditures	**$ 126,926**	**$ 156,584**	**$ 168,000**	**$ 185,446**	**$ 224,482**	**21%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	1	1	1
Part Time	0.5	0.5	1	1	1

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

SENIOR CENTER

This Special Revenue Fund is used to account for monies received and restricted for use at the Senior Center.

Goal #1: Ensure daily meal deliveries are delivered prior to noon. Adding additional volunteers will assist in meeting this goal.

Goal #2: Ensure client safety while in our building and on our buses by following our protocols and enforcing rules.

Budget Highlights:

FY2026 budget reflects a decrease in Telephone of $480, a decrease in Advertising of $300, an increase in Liability Insurance of $12,000, a decrease in Travel Expense of $2,200, an increase in Vehicle Parts/Repair/Maintenance of $2,000, a decrease in Postage of $110, a decrease in Training/Conferences of $350, a decrease in Dues of $700, an increase in Non-Vehicle Parts/Repairs/Maintenance of $500, a decrease in Contracted Services of $108,700, a decrease in Internet of $80, an increase in Waste Disposal of $220, a decrease in Utilities of $2,000, a decrease in Gas/Oil of $2,000, an increase in Tires/Tubes of $300, a decrease in Supplies of $1,100, a decrease in Meetings With Meals of $200, a decrease in Small Equipment Under $5,000 of $8,500, and a decrease in Special Events of $18,200.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Total Revenues	$336,553	$466,276	$459,628	$454,562	$427,434
Expenditures	508,737	709,503	819,306	852,562	682,277
Other Sources and (Uses)	143,908	256,812	359,490	398,000	254,843
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(28,276)	$13,585	$(188)	$ -	$ -

Performance Measures:

	SERVICE VALUE	FY22	FY23	FY24	FY25
Meals on Wheels (Meals)	Serving Citizens	44,112	42,265	42,300	47,360
Volunteers Delivering MOW	Serving Citizens	50	73	71	77
Congregate Meals Served	Serving Citizens	7,212	9,646	9,700	11,750
Client Engagement/Units of Activities & Programs	Serving Citizens	450	549	550	1,183
Wellness Units of Activities	Serving Citizens	763	851	851	895

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			Senior Center			
Revenues						
Federal/State Grants	$ 249,274	$ 348,957	$ 352,956	$ 361,059	$ 362,234	
Client Contributions	13,841	16,283	16,125	16,303	10,000	
Other	73,438	101,036	90,547	77,200	55,200	
Total Revenues	**336,553**	**466,276**	**459,628**	**454,562**	**427,434**	**-6%**
Expenditures						
Personal Services	360,462	466,614	532,549	501,702	506,317	
Contracted Services	77,257	92,288	147,077	190,000	81,300	
Operating Services	71,018	150,601	139,680	160,860	94,660	
Total Expenditures	**508,737**	**709,503**	**819,306**	**852,562**	**682,277**	**-20%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	140,411	256,812	359,490	398,000	254,843	
Transfer In (Out) to Other Funds	3,497	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**143,908**	**256,812**	**359,490**	**398,000**	**254,843**	**-36%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (28,276)**	**$ 13,585**	**$ (188)**	**$ -**	**$ -**	

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FY2026 Annual Budget
Special Revenue Funds - Senior Center - 262
Budgeted Expenditures

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 221,710	$ 285,277	$ 318,492	$ 342,257	$ 320,505	
Part Time Salaries	36,546	31,021	26,979	16,224	33,584	
Overtime	-	-	-	-	-	
Total Salaries	**258,256**	**316,297**	**345,471**	**358,481**	**354,089**	**-1%**
Benefits						
Group Insurance	68,179	108,655	140,510	93,990	103,485	
Retirement Contribution	11,208	13,739	15,232	15,357	13,596	
Social Security (FICA)	18,234	21,797	24,223	27,424	27,088	
Workers' Compensation	3,225	4,581	5,360	4,751	6,326	
Vision Insurance	245	380	402	390	390	
Dental Insurance	1,115	1,164	1,351	1,309	1,343	
Total Benefits	**102,206**	**150,316**	**187,078**	**143,221**	**152,228**	**6%**
Total Personal Services	**360,462**	**466,614**	**532,549**	**501,702**	**506,317**	**1%**
Operating Expenditures						
Telephone	1,444	1,060	1,085	1,200	720	
Advertising	-	332	192	300	-	
Liability Insurance	-	-	10,507	-	12,000	
Travel Expense	-	125	532	2,500	300	
Vehicle Parts/Repairs/Maint	7,347	6,647	9,197	6,000	8,000	
Postage	196	262	236	260	150	
Training & Conferences	280	81	904	800	450	
Dues	466	177	250	700	-	
Non Vehicle Parts/Repair/Maint	2,370	3,683	10,763	4,500	5,000	
Contracted Services	77,257	92,288	147,077	190,000	81,300	
Internet	719	719	719	800	720	
Waste Disposal	751	685	778	800	1,020	
Background Check	-	-	-	-	-	
Utilities	24,476	22,260	25,678	27,000	25,000	
Gas/Oil	16,911	17,123	18,358	20,000	18,000	
Tires/Tubes	1,853	2,865	838	2,500	2,800	
Supplies	6,634	9,027	7,974	8,600	7,500	
Meetings with Meals	-	-	-	200	-	
Small Equipment under $5,000	6,671	3,578	23,832	15,000	6,500	
Capital Expenditures	900	24,008	6,198	24,700	6,500	
Special Events	-	22,968	21,639	-	-	
Vehicles	-	35,000	-	45,000	-	
Total Operating Expenditures	**148,276**	**242,889**	**286,757**	**350,860**	**175,960**	**-50%**
Total Expenditures	**$ 508,737**	**$ 709,503**	**$ 819,306**	**$ 852,562**	**$ 682,277**	**-20%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	5	8	8	8	7
Part Time	2	3	1	1	2

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

E-911

This Special Revenue Fund is used to account for the County's share of telephone fees and is restricted for use towards the operation of the E911 system.

Goal #1: Complete the installation and integration of the new radio system to enhance communication efficiency and reliability across all departments.

Goal #2: Minimize overtime costs by filling vacant positions and ensuring that staffing levels are adequate to handle call volumes.

Budget Highlights:

FY2026 budget reflects an increase in Overtime of $15,000, a decrease in Advertising of $300, an increase in Liability Insurance of $28,000, a decrease in Travel Expense of $4,500, an increase in Vehicle Parts/Repairs/Maintenance of $300, a decrease in Postage of $250, a decrease in Training/Conferences of $4,500, an increase in Dues of $500, a decrease in Non-Vehicle Parts/Repairs/Maintenance of $4,500, a decrease in Contracted Services of $46,000, an increase in Internet of $3,000, an increase in Rent Tower Property of $7,500, an increase in Waste Disposal of $130, an increase in Bank Fees of $100, a decrease in Uniforms of $500, an increase in Utilities of $75,000, a decrease in Gas/Oil of $500, an increase in Tires/Tubes of $300, a decrease in Supplies of $3,580, a decrease in Radio Maintenance of $42,000, and a decrease in Small Equipment Under $5,000 of $1,000.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$884,934	$898,186	$914,347	$1,307,800	$1,377,700
Expenditures	1,612,077	2,077,727	2,062,210	2,477,760	2,389,250
Other Sources and (Uses)	639,395	959,348	724,306	1,169,960	1,011,550
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$(87,749)	$(220,193)	$(423,558)	$ -	$ -

Performance Measures:

	SERVE VALUE	FY22	FY23	FY24	FY25
Calls for Service	Serving Citizens	409,639	442,554	472,704	546,397
Total Dispatched Calls (Responses Generated)	Serving Citizens	240,556	250,526	277,354	324,373
Call Answer Time: 0-15 Seconds	Enhancing Community	98.34%	97.62%	98.88%	99.03%

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			E-911			
Revenues						
Charges for Services	$ 837,342	$ 851,135	$ 861,200	$ 980,000	$ 1,050,000	
Reimburement from Municipalities	40,319	41,317	39,720	46,000	46,000	
Other	7,273	5,733	13,426	281,800	281,700	
Total Revenues	**884,934**	**898,186**	**914,347**	**1,307,800**	**1,377,700**	**5%**
Expenditures						
Personal Services	1,217,113	1,407,380	1,593,817	1,605,550	1,842,140	
Contracted Services	197,464	174,373	140,962	200,000	154,000	
Supplies	150,428	448,902	307,818	672,210	393,110	
Debt Service	47,072	47,072	19,613	-	-	
Total Expenditures	**1,612,077**	**2,077,727**	**2,062,210**	**2,477,760**	**2,389,250**	**-4%**
Other Sources and (Uses)						
Transfers In (Out) to General Fund	563,145	746,641	724,306	746,402	1,011,550	
Transfers In (Out) to Other Funds	76,250	-	-	-	-	
Debt Proceeds	-	212,707	-	-	-	
Appropriated Fund Balance	-	-	-	423,558	-	
Total Other Sources and (Uses)	**639,395**	**959,348**	**724,306**	**1,169,960**	**1,011,550**	**-14%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (87,749)**	**$ (220,192)**	**$ (423,558)**	**$ -**	**$ -**	

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FY2026 Annual Budget
Special Revenue Funds - E-911 - 215
Budgeted Expenditures

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 713,664	$ 880,125	$ 935,607	$ 1,067,373	$ 1,207,074	
Part Time Salaries	105,021	95,487	109,613	100,000	80,000	
Overtime	120,314	122,078	155,328	60,000	75,000	
Total Salaries	**938,999**	**1,097,690**	**1,200,548**	**1,227,373**	**1,362,074**	**11%**
Benefits						
Group Insurance	156,705	182,959	247,398	227,179	326,125	
Retirement Contribution	44,416	35,636	47,587	48,211	42,659	
Social Security (FICA)	69,507	81,521	89,099	93,894	98,645	
Workers' Compensation	3,660	5,592	4,592	3,797	3,482	
PTSD First Responder Insurance	-	-	-	-	2,150	
Vision Insurance	832	980	1,054	1,170	1,365	
Dental Insurance	2,994	3,003	3,539	3,926	5,640	
Total Benefits	**278,114**	**309,690**	**393,269**	**378,177**	**480,066**	**27%**
Total Personal Services	**1,217,113**	**1,407,380**	**1,593,817**	**1,605,550**	**1,842,140**	**15%**
Operating Expenditures						
Telephone	52,796	55,411	58,068	55,000	55,000	
Advertising	-	-	-	300	-	
Liability Insurance	-	-	23,687	-	28,000	
Travel Expense	5,320	4,001	9,037	9,500	5,000	
Vehicle Parts/Repairs/Maint	1,868	571	1,170	1,200	1,500	
Postage	232	382	121	250	-	
Conference & Training	3,267	4,524	5,818	7,500	3,000	
Dues	1,035	1,089	972	1,500	2,000	
Non Vehicle Parts/ Repairs/Maint	449	766	13,833	7,500	3,000	
Contracted Services	197,464	174,373	140,962	200,000	154,000	
Internet	6,930	6,456	6,456	7,000	10,000	
Rent Tower Property	42,970	52,870	-	85,000	92,500	
Waste Disposal	967	751	1,059	950	1,080	
Taxes Paid Tower Property	87	88	84	150	150	
Printer/Copier Charges	-	184	-	-	-	
Bank Fees	-	4	157	60	160	
Uniforms	275	1,344	802	1,500	1,000	
Utilities	17,731	18,370	23,002	20,000	95,000	
Gas/Oil	2,099	3,608	3,807	3,000	2,500	
Tires/Tubes	-	-	799	500	800	
Supplies	6,223	10,486	9,879	7,000	3,420	
Radio Maintenance	-	-	444	82,000	40,000	
Small Equipment Under $5,000	8,181	4,151	28,176	7,000	6,000	
Capital Expenditures	-	240,567	-	375,300	43,000	
Vehicles	-	28,988	38,000	-	-	
Lease Payments - Right To Use	-	14,290	82,446	-	-	
Total Operating Expenditures	**347,892**	**623,275**	**448,780**	**872,210**	**547,110**	**-37%**
Debt Service						
Capital Lease	47,072	47,072	19,613	-	-	
Total Debt Service	**47,072**	**47,072**	**19,613**	**-**	**-**	**0%**
Total Expenditures	**$ 1,612,077**	**$ 2,077,727**	**$ 2,062,210**	**$ 2,477,760**	**$ 2,389,250**	**-4%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	23	23	23	23	23
Part Time	14	14	14	7	4

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

EMERGENCY MEDICAL SERVICES

Habersham County Emergency Medical Service is a full Advanced Life Support (ALS) service that provides ALS assessment, treatment, and transportation as well as Mobile Integrated Health-Community Paramedicine to sick and injured residents and visitors of Habersham County. This service handles approximately 8,500 emergency, non-emergency transportation, and in-home patient visits (MIH) calls per year. Historical information can be found under the Emergency Medical Service in the General Fund.

Goal #1: Invest in continuing education for two employees to obtain their Paramedicine License.

Goal #2: Ensure all personnel complete Rapid Tactical Response training. This is a goal of the Georgia Region II Regional Trauma Advisory Committee for all 13 counties in the region.

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $25,000, a decrease in Telephone of $1,480, an increase in Liability Insurance of $75,000, an increase in Travel Expense of $500, a decrease in Vehicle Parts/Repairs/Maintenance of $35,000, an increase in Training/Conferences of $7,250, a decrease in Non-Vehicle Parts/Repair/Maintenance of $6,500, an increase in Contracted Services of $16,381, a decrease in Internet of $8,000, an increase in Waste Disposal of $519, a decrease in Drug Testing of $500, a decrease in Certifications of $17,185, a decrease in Bank Fees of $500, a decrease in Uniforms/Protective Clothing of $3,614, a decrease in Medical Supplies of $21,712, an increase in Utilities of $4,700, a decrease in Gas/Oil of $38,000, a decrease in Supplies of $6,000, an increase in Meetings With Meals of $500, an increase in Small Equipment Under $5,000 of $9,500, a decrease in Pharmaceuticals of $5,000, a decrease in Special Events of $600, and an increase in Paramedicine Program of $600.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$3,116,517	$4,034,629	$4,627,054	$5,122,045	$5,316,706
Expenditures	3,920,501	4,241,892	4,682,444	5,122,045	5,316,706
Other Sources and (Uses)	809,881	202,695	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$5,897	$(4,568)	$(55,391)	$ -	$ -

Performance Measures:

	SERVICE VALUE	FY22	FY23	FY24	FY25
EMS Incidents	Serving Citizens	9,507	10,101	9,504	9,189
Transported	Serving Citizens	4,796	5,138	4,889	4,682
Average Out of Chute	Enhancing Community (min)	1.9	1.91	1.86	4.91
Average Response Time	Enhancing Community (min)	14.84	14.87	9.04	8.02

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			Emergency Medical Services			
Revenues						
Net Ambulance Charges	$ 2,124,280	$ 2,694,955	$ 2,724,925	$ 2,625,000	$ 2,617,301	
Intergovernmental / Grants	56,591	116,454	21,850	-	22,000	
Taxes	917,858	1,212,261	1,875,643	2,497,045	2,670,205	
Other	17,787	10,959	4,636	-	7,200	
Total Revenues	**3,116,517**	**4,034,629**	**4,627,054**	**5,122,045**	**5,316,706**	**4%**
Expenditures						
Personel Services	3,199,685	3,344,929	3,797,646	3,910,488	4,109,290	
Contracted Services	390,879	529,344	529,533	769,731	850,716	
Supplies	329,937	367,619	355,266	441,826	356,700	
Capital Outlay	-	-	-	-	-	
Total Expenditures	**3,920,501**	**4,241,892**	**4,682,444**	**5,122,045**	**5,316,706**	**4%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	688,422	202,695	-	-	-	
Transfer In (Out) to Other Funds	121,459	-	-	-	-	
Fund Balance Forward						
Total Other Sources and (Uses)	**809,881**	**202,695**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 5,897**	**$ (4,568)**	**$ (55,391)**	**$ -**	**$ -**	

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FY2026 Annual Budget
Special Revenue Funds - Emergency Medical Services - 209
Budgeted Expenditures

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 2,018,230	$ 2,033,538	$ 2,254,032	$ 2,460,497	$ 2,598,138	
Part Time Salaries	123,116	137,161	126,948	120,000	120,000	
Overtime	280,823	374,237	339,653	340,000	315,000	
Total Salaries	**2,422,168**	**2,544,936**	**2,720,633**	**2,920,497**	**3,033,138**	**4%**
Benefits						
Group Insurance	420,081	424,600	661,351	567,917	625,054	
Retirement Contribution	105,899	99,610	115,795	114,180	125,194	
Social Security (FICA)	178,793	188,599	200,188	223,421	222,684	
Workers' Compensation	63,901	79,450	89,005	73,399	85,645	
PTSD First Responder Insurance	-	-	-	-	4,500	
Vision Insurance	1,872	1,942	2,384	2,535	2,600	
Dental Insurance	6,970	5,792	8,289	8,539	10,475	
Total Benefits	**777,516**	**799,993**	**1,077,013**	**989,991**	**1,076,152**	**9%**
Total Personal Services	**3,199,685**	**3,344,929**	**3,797,646**	**3,910,488**	**4,109,290**	**5%**
Operating Expenditures						
Telephone	4,997	4,137	5,076	5,080	3,600	
Advertising	-	-	398	-	-	
Liability Insurance	-	-	57,395	-	75,000	
Miscellaneous	-	-	200	-	-	
Travel Expense	5,633	259	2,960	4,000	4,500	
Vehicle Parts/Repairs/Maint	83,101	65,280	90,896	100,000	65,000	
Postage	73	72	254	125	125	
Training/Conferences	32,796	14,710	16,929	20,000	27,250	
Dues	154	25	1,122	1,325	1,325	
Non Vehicle Parts/ Repair/Maint	11,927	75,723	13,315	19,900	13,400	
Contracted Services	224,389	337,805	325,096	308,792	325,173	
Internet	10,754	10,108	10,576	11,000	3,000	
Waste Disposal	453	429	863	441	960	
Drug Testing	-	(370)	-	500	-	
Certifications	16,602	21,166	4,453	23,568	6,383	
Bank Fees	766	4,887	2,458	3,500	3,000	
Uniforms	21,190	43,788	38,202	31,614	28,000	
EMS Medical Supplies	98,428	100,363	97,967	106,712	85,000	
Utilities	9,096	16,518	15,401	11,000	15,700	
Gas/Oil	132,471	143,496	126,145	128,000	90,000	
Tires/Tubes	13,669	15,076	15,460	15,000	15,000	
Supplies	10,454	13,253	16,104	20,000	14,000	
Meetings with Meals	200	576	2,907	1,000	1,500	
Small Equipment Under $5,000	21,757	7,048	12,847	15,000	24,500	
Pharmaceuticals	21,907	19,554	21,110	25,000	20,000	
Special Events	-	-	2,029	2,000	1,400	
Paramedicine Program	-	3,059	4,636	3,000	3,600	
Capital Expenditures	-	-	-	80,000	55,000	
Vehicles	-	-	-	275,000	325,000	
COVID19 Capital	-	-	-	-	-	
Total Operating Expenditures	**720,816**	**896,963**	**884,799**	**1,211,557**	**1,207,416**	**0%**
Total Expenditures	**$ 3,920,501**	**$ 4,241,892**	**$ 4,682,444**	**$ 5,122,045**	**$ 5,316,706**	**4%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	40	41	41	43	43
Part Time	18	18	18	11	13

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

FITNESS CENTER

The Fitness Center fund was created when Habersham County took over operation of Total Fitness from Habersham Medical Center in FY 2023. This fund is used to account for all revenues generated and all expenses incurred by the Fitness Center.

Goals #1: Increase group offerings.

Goals #2: Increase the Center's appeal with new equipment and new TVs.

Budget Highlights:

FY2026 budget reflects a decrease in Telephone of $300, a decrease in Advertising of $750, an increase in Training/Conferences of $1,100, a decrease in Dues of $200, an increase in Non-Vehicle Parts/Repairs/Maintenance of $300, a decrease in Contracted Services of $1,800, and an increase in Small Equipment Under $5,000 of $7,583.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$ -	$15,070	$62,210	$74,640	$113,392
Expenditures	-	15,905	60,623	74,640	113,392
Other Sources and (Uses)	-	836	-	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$ -	$ -	**$1,586**	$ -	$ -

Performance Measures:

	FY22	FY23	FY24	FY25
Number of Memberships	-	498	1,016	903
Number of Written Partnership Agreements	-	7	8	3

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			Fitness Center			
Revenues						
Charges for Services	$ -	$ 15,070	$ 62,210	$ 74,640	$ 113,392	
Total Revenues	**-**	**15,070**	**62,210**	**74,640**	**113,392**	**52%**
Expenditures						
Personal Services	-	15,455	55,829	59,790	92,609	
Contracted Services	-	450	3,045	10,000	8,200	
Supplies	-	-	1,749	4,850	12,583	
Total Expenditures	**-**	**15,905**	**60,623**	**74,640**	**113,392**	**52%**
Other Sources and (Uses)						
Transfers In (Out) to General Fund	-	836	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**-**	**836**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ 0**	**$ 1,586**	**$ -**	**$ -**	

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FY2026 Annual Budget
Special Revenue Funds - Fitness Center - 276
Budgeted Expenditures

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ -	$ 15,332	$ 42,425	$ 43,697	$ 41,185	
Part Time Salaries	-	-	-	-	32,261	
Total Salaries	**-**	**15,332**	**42,425**	**43,697**	**73,446**	**68%**
Benefits						
Group Insurance	-	-	9,888	10,284	10,269	
Retirement Contribution	-	-	132	750	1,934	
Social Security (FICA)	-	124	3,112	3,343	5,705	
Workers' Compensation	-	-	-	1,433	1,021	
Vision Insurance	-	-	63	65	46	
Dental Insurance	-	-	210	218	188	
Total Benefits	**-**	**124**	**13,405**	**16,093**	**19,163**	**19%**
Total Personal Services	**-**	**15,455**	**55,829**	**59,790**	**92,609**	**55%**
Operating Expenditures						
Telephone	-	-	319	300	-	
Advertising	-	-	-	750	-	
Conference & Training	-	-	299	-	1,100	
Dues	-	-	-	200	-	
Non Vehicle Parts/ Repairs/Maint	-	-	525	900	1,200	
Contracted Services	-	450	3,045	10,000	8,200	
Supplies	-	-	606	1,500	1,500	
Custodial Supplies	-	-	-	-	-	
Small Equipment Under $5,000	-	-	-	900	8,483	
Special Events	-	-	-	300	300	
Total Operating Expenditures	**-**	**450**	**4,794**	**14,850**	**20,783**	**40%**
Total Expenditures	**$ -**	**$ 15,905**	**$ 60,623**	**$ 74,640**	**$ 113,392**	**52%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	-	-	1	1	1
Part Time	-	-	-	-	-

SPECIAL REVENUE FUNDS

Department Budget Overview

Special Revenue Funds are funds collected for a specific purpose, and are not designated for use with anything outside of that purpose. The profiles shown below are a general overview of these funds, and more specific breakdowns of revenues and expenditures may be found on the following pages.

ARPA

This fund is used to account for the funds received through the American Rescue Plan Act.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$4,469,455	$5,023,033	$2,810,863	$2,000,000	$2,000,000
Expenditures	-	-	2,118,310	2,000,000	2,000,000
Other Sources and (Uses)	(4,396,858)	(4,355,661)	(186,818)	-	-
Excess (Deficiency) Of Revenue and Other Sources Over Expenditures and Other Uses	$72,597	$667,373	$505,735	$ -	$ -

FY2026 Annual Budget
Special Revenue Funds
Statement of Revenues, Expenditures, and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
			ARPA			
Revenues						
Intergovernmental / Grants	$ 4,469,455	$ 5,023,033	$ 2,810,863	$ 2,000,000	$ 2,000,000	
Total Revenues	**4,469,455**	**5,023,033**	**2,810,863**	**2,000,000**	**2,000,000**	**0%**
Expenditures						
Personal Services	-	-	17,583	-	-	
Contracted Services	-	-	116,793	-	-	
Operating Services	-	-	-	-	-	
Broadband Grant Agency Allocation		-	1,983,935	2,000,000	2,000,000	
Total Expenditures	**-**	**-**	**2,118,310**	**2,000,000**	**2,000,000**	**0%**
Other Sources and (Uses)						
Transfer In (Out) to General Fund	(3,872,876)	(4,355,661)	(186,818)	-	-	
Transfer In (Out) to Other Funds	(523,982)	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**(4,396,858)**	**(4,355,661)**	**(186,818)**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 72,597**	**$ 667,373**	**$ 505,735**	**$ -**	**$ -**	

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FY2026 Annual Budget
Special Revenue Funds
Budgeted Expenditures

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Countywide						
Salaries	$ -	$ 379	$ -	$ -	$ -	
Small Equipment Under $5,000	5,359	1,489	-	-	-	
Broadband Grant Agency Allocation		-	1,983,935	2,000,000	2,000,000	
Total Countywide	5,359	1,868	1,983,935	2,000,000	2,000,000	**0%**
Finance						
Salaries	-	55,108	13,679	-	-	
Benefits	-	13,572	3,904	-	-	
Travel Expense	-	-	-	-	-	
Training/Conferences	-	989	-	-	-	
Contracted Services	-	111	-	-	-	
Total Finance	-	69,780	17,583	-	-	**0%**
Superior Court						
Salaries	19,938	24,462	-	-	-	
Benefits	7,067	16,877	-	-	-	
Travel Expense	1,006	932	-	-	-	
Court Reporter	-	-	7,074	-	-	
Small Equipment Under $5,000	-	437,994	466,433	-	-	
Total Superior Court	28,012	480,264	466,433	-	-	**0%**
District Attorney						
Salaries	-	34,006	39,286	-	-	
Benefits	-	2,601	3,005	-	-	
Contracted Services	18,791	78,854	116,793	-	-	
Supplies	20,436	-	-	-	-	
Total District Attorney	39,226	78,854	116,793	-	-	**0%**
Total ARPA	**$ 72,597**	**$ 630,765**	**$ 2,584,743**	**$ 2,000,000**	**$ 2,000,000**	**0%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Capital Improvements Fund

A fund to account for financial resources set aside for the acquisition or construction of major capital facilities.

CAPITAL IMPROVEMENTS FUND

Budget Overview

The Habersham County Capital Improvements Fund is used to account for general purpose long-term projects financed through various revenue sources.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$5,371	$175,815	$ -	$ -	$70,740
Expenditures	458,276	1,067,457	1,449,891	1,697,951	1,127,136
Other Sources and (Uses)	907,674	1,467,995	1,876,860	1,697,951	1,056,396
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$454,769	$576,353	$426,969	$ -	$ -

FY2026 Annual Budget
Capital Improvements Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Interest	$ -	$ -	$ -	$ -	$ -	
Other	5,371	175,815	-	-	70,740	
Total Revenues	**5,371**	**175,815**	**-**	**-**	**70,740**	**0%**
Expenditures						
Capital Outlay	458,276	1,067,457	1,449,891	1,697,951	1,127,136	
Total Expenditures	**458,276**	**1,067,457**	**1,449,891**	**1,697,951**	**1,127,136**	**-34%**
Other Sources and (Uses)						
Transfers In - General Fund	907,674	1,467,995	1,876,860	1,697,951	1,056,396	
Proceeds from Contracts Payable						
Total Other Sources and (Uses)	**907,674**	**1,467,995**	**1,876,860**	**1,697,951**	**1,056,396**	**-38%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 454,769**	**$ 576,353**	**$ 426,969**	**$ -**	**$ -**	

FY2026 Annual Budget
Capital Improvements Fund
Budgeted Expenditures

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
County Manager						
Vehicles	$ 58,990	$ -	$ -	$ -	$ -	
Total County Manager	58,990	-	-	-	-	**0%**
Tax Commissioner						
Capital Expenditure	-	10,542	-	-	-	
Total Tax Commissioner	-	10,542	-	-	-	**0%**
Tax Assessor						
Capital Expenditure	18,764	18,764	-	68,290	-	
Vehicles	-	-	31,500	-	-	
Total Tax Assessor	18,764	18,764	31,500	68,290	-	**-100%**
Elections						
Building Renovation	-	73,706	-	-	-	
Capital Expenditures	-	-	348,074	-	-	
Total Elections	-	73,706	348,074	-	-	**0%**
Facilities Management						
Non Veh Repair & Maintenance	-	-	59,566	-	-	
Capital Expenditure	64,523	38,800	9,320	246,000	230,000	
Vehicles	-	-	38,820	-	-	
Total Facilities Management	64,523	38,800	107,706	246,000	230,000	**-7%**
Information Technology						
Contracted Services	-	48,000	40,121	-	-	
Equipment under $5,000	2,710	88,665	180,757	-	-	
Capital Expenditure	84,468	187,530	274,991	595,000	409,322	
Total Information Techonology	87,178	276,194	455,748	595,000	409,322	**-31%**
District Attorney						
Vehicles	24,400	-	-	-	45,000	
Total District Attorney	24,400	-	-	-	45,000	**0%**
Sheriff						
Equipment under $5,000	29,374	52,699	54,496	-	-	
Capital Expenditure	15,531	-	-	73,673	47,326	
Vehicles	-	-	100,400	-	-	
Total Sheriff	44,905	52,699	154,896	73,673	47,326	**-36%**
Jail						
Equipment under $5,000	-	-	-	-	-	
Total Jail	-	-	-	-	-	**0%**
Animal Control						
Capital Expenditures	-	-	17,250	-	-	
Total Human Resources	-	-	17,250	-	-	**100%**
Coroner						
Vehicles	-	-	47,059	45,000	39,500	
Total Coroner	-	-	47,059	45,000	39,500	**100%**

FY2026 Annual Budget
Capital Improvements Fund - continued
Budgeted Expenditures

Expenditures	Actual FY	Actual FY2	Actual FY2	Original Budget FY2	Approved Budget FY2	% of Change
Fire						
Equipment under $5,000	26,365	-	-	-	-	
Capital Expenditure	14,350	44,000	-	60,000	60,000	
Total E-911	40,715	44,000	-	60,000	60,000	**0%**
Road Department						
Vehicles	-	1,845	-	-	-	
Total Road Department	-	1,845	-	-	-	**100%**
Airport						
Vehicles	33,800	-	-	-	-	
Total Airport	33,800	-	-	-	-	**0%**
Senior Center						
Capital Expenditure	13,635	32,800	-	-	-	
Vehicles	-	-	32,625	45,000	-	
Total Senior Center	13,635	32,800	32,625	45,000	-	**0%**
Building Department						
Vehicles	-	-	36,499	-	-	
Total Building Department	-	-	36,499	-	-	**100%**
Library Department						
Capital Expenditure	-	80,141	-	-	-	
Total Library Department	-	80,141	-	-	-	**100%**
Recreation Department						
Equipment under $5,000	-	17,870	117,549	-	-	
Capital Expenditures	377	349,108	-	494,000	175,000	
Vehicles	-	-	29,998	-	-	
Debt Service	70,988	70,988	70,988	70,988	70,988	
Total Recreation Department	71,365	437,966	218,534	564,988	245,988	**-56%**
Extension Services						
Vehicles	-	-	-	-	50,000	
Total E-911	-	-	-	-	50,000	**0%**
Total Capital Improvements	**$ 458,276**	**$ 1,067,457**	**$ 1,449,891**	**$ 1,697,951**	**$ 1,127,136**	**-34%**

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Five Year Capital Improvements Plan

Fiscal Years 2026 – 2030

Habersham County, GA
Five-Year Capital Improvements Plan for Fiscal Years 2026-2030

The Habersham County Capital Improvement Program represents a five-year schedule of capital improvements designed to facilitate the provision of services by all branches of County government. The estimated equipment and project amounts have been adjusted for inflation.

Department/Category	Financial Summary											
	5-Year Total	FY25 Rollover	FY26	FY27	FY28	FY29	FY30	SPLOST VII	Grant	CIP	Other Fund	Pr Yr Fund Bal
122 Finance & 123 HR	$ 600,000	$ 95,206	$ -	$ 500,000	$ 4,794	$ -	$ -	$ -	$ -	$ -	$ -	$ 95,206
145 Elections	25,000	-	-	25,000	-	-	-	-	-	-	-	-
155 Facilities Management	2,965,672	337,820	215,000	1,523,300	354,552	310,000	225,000	-	-	215,000	-	337,820
160 Information Technology	1,487,322	650,000	274,322	145,000	240,000	143,000	35,000	-	-	274,322	-	650,000
266 District Attorney	45,000		45,000	-	-	-	-	-	-	45,000	-	-
340 Sheriff	2,147,326	-	467,326	420,000	420,000	420,000	420,000	420,000	-	47,326	-	-
374 Animal Care and Control	7,980,000	-	4,680,000	3,240,000	60,000	-	-	4,680,000	-	-	-	-
382 Coroner	88,246	9,246	39,500	39,500	-	-	-	-		39,500	-	9,246
384 Fire Department	3,760,196	-	623,739	1,685,239	483,739	483,739	483,739	563,739	-	60,000	-	-
390 E-911	2,298,098	-	1,807,485	144,903	178,570	83,570	83,570	1,764,485	-	-	43,000	-
395 Emergency Medical Services	2,205,000	40,000	380,000	565,000	365,000	565,000	290,000	-	-	-	380,000	40,000
460 Fleet	265,000	-	-	265,000	-	-	-	-	-	-	-	-
475 Road Department - Public Roads	14,701,502	-	3,982,000	2,653,980	2,638,999	2,676,119	2,750,403	3,137,000	845,000	-	-	-
475 Road Depart - Vehicles & Equip	2,203,000	-	637,000	386,000	815,000	310,000	55,000	637,000	-	-	-	-
696 Recreation	3,559,507	-	395,988	710,555	570,988	310,988	1,570,988	-	-	395,988	-	-
698 Fitness Center	38,064	-	-	15,032	11,032	6,000	6,000	-	-	-	-	-
750 Extension Services	90,000	-	50,000	40,000	-	-	-	-	-	50,000	-	-
794 Planning & Development	90,000	-	-	45,000	45,000	-	-	-	-	-	-	-
754 Transit	24,000	-	-	12,000	12,000	-	-	-	-	-	-	-
480 Landfill	3,505,924	-	209,907	867,829	764,344	984,022	679,822	158,222	-	-	51,685	-
492 Airport	8,261,170	15,000	1,788,546	648,333	3,965,293	926,999	916,999	-	1,299,409	-	504,137	-
TOTAL	**$ 56,340,026**	**$ 1,147,272**	**$ 15,595,813**	**$ 13,931,671**	**$ 10,929,311**	**$ 7,219,438**	**$ 7,516,521**	**$ 11,360,446**	**$ 2,144,409**	**$ 1,127,136**	**$ 978,822**	**$ 1,132,272**

Finance & Human Resources

Project Management: N/A
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total		FY26	FY27	FY28	FY29	FY30	CIP	Prior Year Fund Bal
		Rollover							
New Finance & HR Software	$ 600,000	$ 95,206	$ -	$ 500,000	$ 4,794	$ -	$ -	$ -	$ 95,206
TOTAL	$ 600,000	$ 95,206	$ -	$ 500,000	$ 4,794	$ -	$ -	$ -	$ 95,206

Note: Over the past couple of years, Finance & HR have reached the limits of our current software. SmartFusion runs all of the county's Payroll, Accounts Payable, and Financial Reporting. It is outdated and getting support becomes more difficult every year. Other county softwares (both current and potential future) are unable to integrate, creating more manual processes.

Project	New or Additional Impact on Operational Budgets (estimated)					
		FY26	FY27	FY28	FY29	FY30
	Rollover					
Potential Licensing & Maintenance Costs		$ -	$ -	$ -	$ -	$ -
		-	-	-	-	-
		-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -

Elections

Project Management: Elections
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	CIP	Prior YR Fund Bal
Used Van	$ 25,000	$ -	$ 25,000	$ -	$ -		$ -	$ -
TOTAL	$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -

Facilities Management

Project Management: Facilites Management Director
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total		FY26	FY27	FY28	FY29	FY30	CIP	Prior YR Fund Bal
		Rollover							
Repaint interior DHS Building DFACS	-	-							-
Generator for Administration Bldg	30,000	30,000							30,000
Replace Building Controls Courthouse	181,000	181,000							181,000
Replace Building Controls Aquatic Center	50,000	50,000							50,000
Remodel Rodeo Building	28,120	28,120							28,120
Remodel Cabin Fairgrounds	25,000	25,000							25,000
New Metal Roof Pole Barn Fairgrounds	23,700	23,700							23,700
Repaint Interior of Aquatic Center	144,000		45,000	99,000				45,000	
Replace AVITA Roof	55,000		55,000					55,000	
Health Department HVAC replacement	90,000		90,000					90,000	
Senior and Wellness Center Fire Alarm	25,000		25,000					25,000	
Ford F-150 4x4 Extended Cab Truck	260,000			45,000	50,000	120,000	45,000	-	
Replace Roof Animal Control Office	12,500			12,500				-	
Replace Rodeo Arena Fence	75,000			75,000				-	
Replace Flooring Agriculture Building	38,600			38,600				-	
Resurface & Restripe AVITA Parking Lot	65,000			65,000				-	
Resurface & Restripe Health Dept Parking Lot	55,000			55,000				-	
Connect Upper & Lower Parking Admin Building	725,000			725,000				-	
Upgrade to LED lighting Library	24,200			24,200				-	
30X40 Metal Building for Facilities Shop	35,000			35,000				-	
Repaint Interior of Courthouse	75,000			75,000				-	
Replace Fence Fairgrounds	144,000			144,000				-	
Resurface & Restripe Senior Center Parking Lot	55,000			55,000				-	
Hallway and Gym HVAC replacement	75,000			75,000				-	
Install Drop Ceiling in Aquatic Center	57,000				57,000			-	
Upgrade to LED lighting AVITA, Senior Center, Health Department	72,552				72,552			-	
Avita HVAC replacememt	120,000				120,000			-	
Replace 1 Space Heat Boiler	55,000				55,000			-	
Repaint Interior of Admin Building	85,000					85,000		-	
Resurface & Restripe Courthouse Parking Lot	105,000					105,000		-	
Replace Flooring Avita	120,000						120,000	-	
Senior Center HVAC replacement	60,000						60,000	-	
TOTAL	$ 2,313,852	$ 337,820	$ 215,000	$ 1,523,300	$ 354,552	$ 310,000	$ 225,000	$ 215,000	$ 337,820

Information Technology

Project Management: IT Director
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total		FY26	FY27	FY28	FY29	FY30	CIP	Prior YR Fund Bal
		Rollover							
Computer Upgrades	$ 175,000		$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ -
County-Wide Phone System Replacement	$ 180,000	180,000							180,000
Tyler New World Exterprise Public Safety RMS and Corrections - Licensing,	550,000	330,000	220,000					220,000	330,000
SecureSync TimeServe E911	8,900		8,900					8,900	-
Thinkgard DRaaS E-911 Dedicated Backup Appliance	10,422		10,422					10,422	-
Vehicle - SUV	40,000			20,000		20,000		-	-
Network Upgrade/Redundancy	90,000	30,000		30,000		30,000		-	30,000
County & SO Server Replacement, Software Licensing & Data Migration	118,000			60,000		58,000		-	-
Data Storage Expansion	80,000				80,000			-	-
E911 Server Replacement& Data Migration	40,000				40,000			-	-
E911 Storage Replacement	25,000				25,000			-	-
Aquatic Center Video Surveillance Upgrade	70,000	40,000			30,000			-	40,000
Courthouse Video Survellance System	100,000	70,000			30,000			-	70,000
								-	
TOTAL	$ 1,487,322	$ 650,000	$ 274,322	$ 145,000	$ 240,000	$ 143,000	$ 35,000	$ 274,322	$ 650,000

District Attorney

Project Management: District Attorney
Service Type: Judicial
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	CIP	Prior YR Fund Bal
Replace Vehicle	$ 45,000	$ 45,000	$ -	$ -			$ 45,000	
TOTAL	$ 45,000	$ 45,000	$ -		$ -	$ -	$ 45,000	$ -

Note:

County Sheriff

Project Management: Sheriff's Office
Service Type: Public Safety
Funding Source: Fund 350 - Capital Improvements / SPLOST

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	SPLOST	CIP
6 Patrol Vehicles	$ 1,680,000	$ 336,000	$ 336,000	$ 336,000	$ 336,000	$ 336,000	$ 336,000	
6 Equipment Packages for Patrol Vehicles	420,000	84,000	84,000	84,000	84,000	84,000	84,000	
6 Watchguard M500 Car Cameras	47,326	47,326						47,326
TOTAL	$ 2,147,326	$ 467,326	$ 420,000	$ 420,000	$ 420,000	$ 420,000	$ 420,000	$ 47,326

Note:

Animal Control

Project Management: **Animal Control**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements / SPLOST**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	SPLOST	CIP
Replacement Truck F150 4x4	$ 120,000		$ 60,000	$ 60,000			$ -	$ -
Slide In Units for Two Trucks	60,000		60,000				-	-
New Animal Control Facility	7,800,000	4,680,000	3,120,000				4,680,000	-
TOTAL	$ 7,980,000	$ 4,680,000	$ 3,240,000	$ 60,000	$ -	$ -	$ 4,680,000	$ -

New Animal Control Facility will be funded $2M from SPLOST and $6.8M from loan.

Coroner

Project Management: Coroner
Service Type: Public Safety
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total		FY26	FY27	FY28	FY29	FY30	CIP	Prior YR Fund Bal
		Rollover							
New Coroner Building Renovation	$ 88,246	$ 9,246	$ 39,500	$ 39,500	$ -	$ -	$ -	$ 39,500	$ 9,246
TOTAL	$ 88,246	$ 9,246	$ 39,500	$ 39,500	$ -	$ -	$ -	$ 39,500	$ 9,246

Fire Department

Project Management: **Fire Chief**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements / SPLOST**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	SPLOST	CIP
General & Personal Protection Equipment Replacement	$ 300,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ -	$ 60,000
Administrative Vehicles F250	75,000		75,000				-	-
Fire Protective/Turn Out Gear Washer/Extractors and Dryers	56,500		56,500					-
Station 16 Update Repairs	70,000		70,000				-	
Two Fire Engines Lease Purchase Pymts	1,218,696	243,739	243,739	243,739	243,739	243,739	243,739	
New Fire Truck Lease Purchase Pymts	900,000	180,000	180,000	180,000	180,000	180,000	180,000	
Property Acquisition Stations 13 & 19	140,000	140,000					140,000	
Headquaters Station	1,000,000		1,000,000				-	
TOTAL	$ 3,760,196	$ 623,739	$ 1,685,239	$ 483,739	$ 483,739	$ 483,739	$ 563,739	$ 60,000

Emergency Communications (E-911)

Project Management: E-911 Director
Service Type: Public Safety
Funding Source: Fund 215 - Emergency Communications Fund / SPLOST

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	SPLOST	E911
Telephone System Replacement *Lease Purchase	$ 334,280		$ 83,570	$ 83,570	$ 83,570	$ 83,570		$ -
Recording System	43,000	43,000						43,000
Replace Vehicle - Assistant Director	45,000		45,000					-
Omega Key Card Entry	16,333		16,333					-
Replace Vehicle - Radio Maintenance	50,000			50,000				-
Replace Vehicle - Director	45,000			45,000				-
Radio System	1,700,000	1,700,000					1,700,000	-
Animal Control Radios (6 Handheld, 4 Vehicle)	38,100	38,100					38,100	
Coroner Radios (3 Handheld, 2 Vehicle)	21,385	21,385					21,385	
Road Dept Radio	5,000	5,000					5,000	
TOTAL	$ 2,298,098	$ 1,807,485	$ 144,903	$ 178,570	$ 83,570	$ 83,570	$ 1,764,485	$ 43,000

Note: Recording System pricing of $43,000 is contingent upon the upgrade being installed at the same time as the new radio system is deployment. If not, ithe price would increase to $90,000 for more licenses and equipment.

Emergency Medical Services (EMS)

Project Management: **Emergency Services Director**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements / SPLOST**

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total		FY26	FY27	FY28	FY29	FY30	EMS	Prior YR Fund Bal
		Rollover							
Replace Ambulance	$ 550,000		$ -	$ 275,000	$ -	$ 275,000	$ -	$ -	$ -
Remount ambulance	1,250,000		250,000	250,000	250,000	250,000	250,000	250,000	-
General & Personal Protection Equipment Replacement	200,000		40,000	40,000	40,000	40,000	40,000	40,000	-
Sim/Mannequin Training	50,000	40,000	10,000					10,000	40,000
Smartboard for Training Program	5,000		5,000					5,000	
F250 Captain Vehicle	150,000		75,000		75,000			75,000	-
									-
TOTAL	$ 2,205,000	$ 40,000	$ 380,000	$ 565,000	$ 365,000	$ 565,000	$ 290,000	$ 380,000	$ 40,000

Note:

Fleet Department

Project Management: **Fleet Director**
Service Type: **Public Works**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	CIP	Prior YR Fund Bal
Rollback Tow Truck	$ 265,000		$ 265,000	$ -	$ -	$ -	-	-
TOTAL	$ 265,000	$ -	$ 265,000	$ -	$ -	$ -	$ -	$ -

Note:

Road Department - Public Roads

Project Management: County Engineer, Public Works Director
Service Type: Transportation
Funding Source: Fund 350 - Capital Improvements / SPLOST

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	SPLOST VII	Grant
Asphalt Resurfacing	$ 12,030,502	$ 2,266,000	$ 2,333,980	$ 2,403,999	$ 2,476,119	$ 2,550,403	$ 1,421,000	$ 845,000
Pavement Preservation & Bridge Maintenance	1,000,000	200,000	200,000	200,000	200,000	200,000	200,000	
Level Grove & Old Athens Intersection Improvement (Feasability Study & PE)	10,000	10,000					10,000	
Cool Springs Connector (Grav -> Pav)	79,200	79,200					79,200	
Western Cedar Rd (Grav -> Pav)	50,400	50,400					50,400	
Sidney Roland Rd (Grav -> Pav)	35,000			35,000			-	
Edwards Rd (Grav -> Pav)	40,000		40,000				-	
Old Camp Creek Rd (Grav -> Pav)	30,000		30,000				-	
Pine Ridge / Bunny Trail (Grav -> Pav)	40,000	40,000					40,000	
Bridge Updates & Replacements								
Hub Tatum Bridge (GDOT Match)	50,000	50,000					50,000	
W. Glade Creek Bridge (R/W & Permitting)	60,000	60,000					60,000	
Seventh Street Bridge (R/W & Permitting)	75,000	75,000					75,000	
Crane Mill Bridge (GDOT Match)	60,000	60,000					60,000	
Garrison Drive Bridge (GDOT Match)	50,000		50,000				-	
		1,091,400					1,091,400	
TOTAL	$ 13,610,102	$ 3,982,000	$ 2,653,980	$ 2,638,999	$ 2,676,119	$ 2,750,403	$ 3,137,000	$ 845,000

Road Department - Vehicles & Equipment

Project Management: County Engineer, Public Works Director
Service Type: Transportation
Funding Source: Fund 350 - Capital Improvements / SPLOST

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	SPLOST	CIP
Mowing Tractor M5111 (6415,16)	$ 140,000	$ 70,000	$ 70,000	$ -	$ -	$ -	70,000	-
3/4 Ton Crew Cab 4x4 (6222,31,29,20)	275,000	55,000	55,000	55,000	55,000	55,000	55,000	-
6 Wheel Dump Truck	396,000	396,000					396,000	-
Tractor w/ Boom Mower	300,000			300,000			-	-
Side Arm Mowing Attachment	70,000	35,000	35,000				35,000	
1 Ton Crew Cab 4x4 Service Truck (6222)	140,000		70,000		70,000		-	-
10 Wheel Dump Truck	370,000			185,000	185,000		-	-
Backhoe	125,000		125,000				-	-
12' Bat Wing Landpride RCG 3712 (X2)	16,000		16,000				-	-
E22XT Rock Salt Spreader	15,000		15,000				-	-
Gradall	275,000			275,000			-	
		81,000					81,000	
TOTAL	$ 2,122,000	$ 637,000	$ 386,000	$ 815,000	$ 310,000	$ 55,000	$ 637,000	$ -

Recreation

Project Management: Recreation Director
Service Type: Recreation
Funding Source: Fund 350 - Capital

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	CIP	Prior Year Fund Bal
PoolPak Lease Purchase Pymts	$ 354,940	$ 70,988	$ 70,988	$ 70,988	$ 70,988	$ 70,988	$ 70,988	$ -
Remodel & Repair Dug Outs (Diamond Memorial Fields)	150,000	150,000					150,000	-
Resurfacing Interior of Pools	150,000	150,000					150,000	
Pool Water Heater (Rec Pool)	25,000	25,000					25,000	-
Utility Tractor	40,000		40,000				-	-
Field Machine	24,000		24,000				-	
60" Zero Turn Mower	20,000		20,000				-	-
Two Golf Carts	16,000		16,000				-	
Ride-On Floor Cleaner	9,567		9,567				-	
Sprinkler System Repair/Replace (Diamond Memorial Fields)	30,000		30,000				-	-
Aquatic Baseball Field LED Lighting	200,000		200,000				-	-
Diamond Memorial LED Lighting	200,000		200,000				-	-
Aquatic Soccer LED Lighting	100,000		100,000				-	-
Upper Soccer Field LED Lighting	225,000			225,000			-	-
Lower Soccer Field LED Lighting	225,000			225,000			-	-
Cross Country/Leisure Trail (Grant Match)	50,000			50,000			-	-
Aquatic Center -Rec Complex Playground	120,000				120,000		-	-
Replace Playground at Diamond Memorial	120,000				120,000		-	-
Soccer Field #1 Turf Conv. to Artificial	750,000					750,000	-	-
Soccer Field #2 Turf Conv. to Artificial	750,000					750,000	-	-
TOTAL	$ 3,559,507	$ 395,988	$ 710,555	$ 570,988	$ 310,988	$ 1,570,988	$ 395,988	$ -

Fitness Center

Project Management: Recreation Director
Service Type: Recreation
Funding Source: Special Revenue

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	Fitness Ctr	Prior Yr Fund Bal
Handicap Accessible Door	$ 10,000		$ 10,000	$ -	$ -	$ -	-	
Replace NU Step (2)	10,064		5,032	5,032			-	
Replace Treadmills (2)	12,000			6,000	6,000		-	
Stair Climber	6,000					6,000	-	
TOTAL	$ 38,064	$ -	$ 15,032	$ 11,032	$ 6,000	$ 6,000	$ -	$ -

Small Equipment Under $5K						
Replace Elliptical Machines (2)	8,118	4,059	4,059			
Replace Exersice Bike	4,000		4,000			
Replace Weight Machine	3,069				3,069	
Rowing Machine	3,000				3,000	

Extension Services

Project Management: **Extension Services**
Service Type: **General Government**
Funding Source: **Fund 350 - Capital Improvements Fund**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	CIP	Prior Yr Fund Bal
Passenger Van - Minibus	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000	$ -
Car/SUV for 4H Local Travel	40,000		40,000				-	
TOTAL	$ 90,000	$ 50,000	$ 40,000	$ -	$ -	$ -	$ 50,000	$ -

Note:
Vehicle #4102 2003 Chevrolet C3500 van was scheduled to be replaced in FY25.
Car/SUV can be leased instead of purchased.

Transit

Project Management: **Transit Director**
Service Type: **General Government**
Funding Source: **Fund 350 - Capital**

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	Transit	Prior Yr Fund Bal
Replace Transit Van #1	$ 12,000	$ -	$ 12,000	$ -	$ -	$ -	$ -	$ -
Replace Transit Van #2	12,000			12,000			-	
TOTAL	$ 24,000	$ -	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -

Note:

Planning & Development

Project Management: P&D Director
Service Type: General Government
Funding Source: Fund 350 - Capital

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	CIP	Prior YR Fund Bal
4X4 Trucks	$ 90,000		$ 45,000	$ 45,000	$ -	$ -	$ -	$ -
TOTAL	$ 90,000	$ -	$ 45,000	$ 45,000	$ -	$ -	$ -	$ -

Note:

Landfill

Project Management: County Engineer, Public Works Director
Service Type: Landfill
Funding Source: Fund 540 - Landfill Enterprise Fund / SPLOST

Department/Category	Financial Summary						Proposed Current Year Financing	
	5-Year Total	FY26	FY27	FY28	FY29	FY30	SPLOST	Landfill
Existing Projects / Lease Purchases								
New Recycling Collection Site	$ 320,000	$ -	$ 150,000	$ -	$ 170,000	$ -	$ -	$ -
Excavator Lease Purchase Pymts	205,492	36,685	168,807					36,685
Dozer Lease Purchase Pymts	636,766	158,222	158,222	320,322			158,222	
New Projects / Equipment								
Two Self Contained Compactors (30 cy)	180,000		60,000	60,000		60,000		-
Three Open Top Containers (20 cy)	40,000		15,000	10,000	15,000			-
Polaris Ranger 570	15,000	15,000						15,000
F150 Crew Cab Trucks	145,000		20,000	20,000	105,000			-
New Scales	300,000				300,000			-
826 Compactor Lease Purchase Pymts	979,000		195,800	195,800	195,800	391,600		-
Forklift	130,000		60,000			70,000		-
New 24' Plastics Trailer	80,000		40,000		40,000			-
D6 Dozer Lease Purchase Pymts	474,666			158,222	158,222	158,222		-
TOTAL	$ 3,505,924	$ 209,907	$ 867,829	$ 764,344	$ 984,022	$ 679,822	$ 158,222	$ 51,685

Airport

Project Management: Airport Manager
Service Type: Transportation
Funding Source: State (GDOT) Grants, Federal (FAA), Airport Enterprise Fund

Department/Category	Financial Summary							Proposed Current Year Financing	
	5-Year Total		FY26	FY27	FY28	FY29	FY30	Airport	Grant
		Rollover							
Land Acquisition	$ 1,000,000		$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 20,000	$ 180,000
Airfield Lighting	1,518,546		1,518,546					399,137	1,119,409
Kubota RTV-X	15,000	15,000						15,000	
Obstruction Removal	573,332			143,333	143,333	143,333	143,333	-	
AWOS Replacement	180,000			180,000				-	
Hangar Area Site Prep & Paving	1,058,910				1,058,910			-	
West Corporate & Fishouse Apron Area	2,473,050				2,473,050			-	
Perimeter Fencing	420,666					210,333	210,333	-	
Airport Layout Plan	476,666					238,333	238,333	-	
25x45x15 Garage for tractors	45,000		45,000					45,000	
Misc. Maintenance & Renovations	125,000		25,000	25,000	25,000	25,000	25,000	25,000	
GPU-Ground Power Unit - Diesel	30,000			30,000				-	
Playground	20,000			20,000				-	
Replace Two Courtesy Cars	50,000			50,000				-	
Kubota M5 Tractor	65,000				65,000			-	
Lighted Airport Entrance Sign	20,000					20,000		-	
New Security Camera System	10,000					10,000		-	
Replace Two Employee Vehicles	80,000					80,000		-	
Generator	100,000						100,000	-	
TOTAL	$ 8,261,170	$ 15,000	$ 1,788,546	$ 648,333	$ 3,965,293	$ 926,999	$ 916,999	$ 504,137	$ 1,299,409

SPLOST VI FUND

(Special Purpose Local Option Sales Tax)

Budget Overview

The Habersham County Special Local Option Sales Tax VI Fund is an additional 1 percent sales tax that is imposed for a specific period of time on the same items as the State Sales Tax. The tax was voted on and approved by the citizens of Habersham County in used to account for long-term projects financed from a sales tax revenue source. This program was approved by voters in 2015 to run for a period of six years. This program ended collections in March 2021.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$139,835	$ -	$ -	$ -	$ -
Expenditures	427,412	-	-	-	-
Other Sources and (Uses)	2,103	-	-	-	-
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$(285,474)	$ -	$ -	$ -	$ -

FY2026 Annual Budget
SPLOST VI
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Interest	$ -	$ -	$ -	$ -	$ -	
Reimbursement DOT	139,835	-	-	-	-	
SPLOST Revenue	-	-	-	-	-	
State Road Grant	-	-	-	-	-	
Total Revenues	**139,835**	**-**	**-**	**-**	**-**	**0%**
Expenditures						
Capital Outlay	427,412	-	-	-	-	
Total Expenditures	**427,412**	**-**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)						
Transfers In	2,103	-	-	-	-	
Reserve for Fund Balance						
Appropriated Fund Balance						
Total Other Sources and (Uses)	**2,103**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (285,474)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

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FY2026 Annual Budget
SPLOST VI
Budgeted Expenditures

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Countywide						
Municipal Allocations	$ -	$ -	$ -	$ -	$ -	
Debt Service	-	-	-	-	-	
Other	-	-	-	-	-	
Total Countywide	-	-	-	-	-	**0%**
Sheriff						
Vehicles	-	-	-	-	-	
Total Sheriff	-	-	-	-	-	**0%**
Fire						
Vehicles	-	-	-	-	-	
Fire Equipment	-	-	-	-	-	
Genl & Personal Protective Equip	40,000	-	-	-	-	
Total Fire	40,000	-	-	-	-	**0%**
EMS						
Defib Equipment	-	-	-	-	-	
Ambulance Remount	131,486	-	-	-	-	
Genl & Personal Protective Equip	5,545	-	-	-	-	
Total Building Department	137,031	-	-	-	-	**0%**
Road Department						
Road Maintenance	125,636	-	-	-	-	
Bridge Maintenance	3,000	-	-	-	-	
Equipment & Vehicles	-	-	-	-	-	
Total Roads & Bridges	128,636	-	-	-	-	**0%**
Landfill						
Landfill Cell 5	-	-	-	-	-	
Total Landfill	-	-	-	-	-	**0%**
Airport						
Capital Experndiutres	121,745	-	-	-	-	
Total Airport	121,745	-	-	-	-	**0%**
Industrial Development						
Industrial Park Improvements	-	-	-	-	-	
Total Industrial Development	-	-	-	-	-	**0%**
Total Capital Improvements	**$ 427,412**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPLOST VII FUND

(Special Purpose Local Option Sales Tax)

Budget Overview

The Habersham County Special Local Option Sales Tax VII Fund is an additional 1 percent sales tax that is imposed for a specific period of time on the same items as the State Sales Tax. The tax was voted on and approved by the citizens of Habersham County in used to account for long-term projects financed from a sales tax revenue source. This program was approved by voters in 2020 to run for a period of six years. This program began in April 2021.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$10,482,979	$11,139,772	$13,100,347	$12,565,056	$11,845,000
Expenditures	10,787,835	10,181,011	14,699,324	19,316,127	15,675,546
Other Sources and (Uses)	-	-	-	6,751,071	3,830,546
Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses	$(304,856)	$958,761	$(1,598,976)	$ -	$ -

FY2026 Annual Budget
SPLOST VII
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Interest	$ 54,684	$ 454,095	$ 621,910	$ 500,000	$ 500,000	
SPLOST Revenue	8,950,278	9,753,262	10,176,780	10,000,000	10,500,000	
Grants	1,478,017	932,415	2,052,058	2,065,056	845,000	
Sale of Assets	-	-	249,600	-	-	
Total Revenues	**10,482,979**	**11,139,772**	**13,100,347**	**12,565,056**	**11,845,000**	**-6%**
Expenditures						
Capital Outlay	10,787,835	10,181,011	14,699,324	19,316,127	15,675,546	
Total Expenditures	**10,787,835**	**10,181,011**	**14,699,324**	**19,316,127**	**15,675,546**	**-19%**
Other Sources and (Uses)						
Transfers Out						
Reserve for Fund Balance						
Appropriated Fund Balance	-	-	-	6,751,071	3,830,546	
Total Other Sources and (Uses)	**-**	**-**	**-**	**6,751,071**	**3,830,546**	**-43%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (304,856)**	**$ 958,761**	**$ (1,598,976)**	**$ -**	**$ -**	**0%**

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FY2026 Annual Budget
SPLOST VII
Budgeted Expenditures

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Countywide						
Municipal Allocations	$ 2,487,189	$ 2,746,552	$ 2,883,349	$ 2,915,500	$ 3,391,500	
Debt Service	1,250,004	1,250,004	1,250,004	1,250,000	-	
Other	2,641	340	2,433	-	-	
Bond Issuance	2,082,847	2,088,280	2,082,600	2,082,600	78,600	
Fund Balance Forward	-	-	-	-	-	
Total Countywide	5,822,681	6,085,176	6,218,385	6,248,100	3,470,100	**-44%**
Sheriff						
Capital Expenditures	-	-	29,689	-	-	
Vehicles	101,498	412,665	200,800	420,000	420,000	
Total Sheriff	101,498	412,665	230,489	420,000	420,000	**0%**
Animal Control						
Animal Control Headquarters	4,560	67,849	174,221	2,863,629	4,680,000	
Total Animal Control	4,560	67,849	174,221	2,863,629	4,680,000	**63%**
Fire						
Vehicles	838,174	744,218	1,131,673	423,739	423,739	
Fire/EMS/E911 Station	9,625	51,775	791,831	800,000	140,000	
Genl & Personal Protective Equip	47,115	45,638	44,016	-	-	
Notes Payable	-	-	48,000	-	-	
Total Fire	894,913	841,631	2,015,520	1,223,739	563,739	**-54%**
E-911						
Capital Expenditures	1,004,926	58,401	1,987,062	3,217,437	1,764,485	
Vehicles	-	-	44,000	-	-	
Total E-911	1,004,926	58,401	2,031,062	3,217,437	1,764,485	**-45%**
EMS						
Capital Expenditures	431,705	160,000	49,439	-	-	
Vehicles	11,000	47,329	294,446	-	-	
Defib Equipment	12,030	12,030	-	-	-	
Ambulance Remount	-	-	244,768	-	-	
Genl & Personal Protective Equip	15,544	27,340	30,000	-	-	
Total Building Department	676	267	618,652	-	-	**0%**
Road Department						
Road Maintenance	2,120,370	2,268,370	3,006,870	3,350,000	3,422,000	
Bridge Maintenance	2,102	14,070	-	1,175,000	560,000	
Equipment & Vehicles	335,198	348,421	181,262	660,000	637,000	
Total Roads & Bridges	2,457,670	2,630,860	3,188,132	5,185,000	4,619,000	**-11%**
Landfill						
Capital Expenditures	500,910	84,163	222,863	158,222	158,222	
Total Landfill	500,910	84,163	222,863	158,222	158,222	**0%**
Total Capital Improvements	**$ 10,787,835**	**$ 10,181,011**	**$ 14,699,324**	**$ 19,316,127**	**$ 15,675,546**	**-19%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Hospital Debt Service

The Hospital Debt Service fund of Habersham County is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

DEBT SERVICE FUNDS

Budget Overview

HOSPITAL DEBT SERVICE FUND

This fund is used to account for payments made towards debts related to Habersham County Medical Center.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$1,571,436	$1,414,262	$1,656,426	$2,024,466	$3,544,146
Expenditures	2,329,356	2,362,441	2,404,631	2,274,466	2,294,146
Other Sources and (Uses)	541,670	750,004	708,338	250,000	(1,250,000)
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	$(216,250)	$(198,175)	$(39,868)	$ -	$ -

FY2026 Annual Budget
Hospital Debt Service Fund
Statement of Revenues, Expenditures and Other Sources and Uses Summary

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Taxes	$ 1,571,436	$ 1,414,262	$ 1,656,426	$ 2,024,466	$ 3,544,146	
Total Revenues	**1,571,436**	**1,414,262**	**1,656,426**	**2,024,466**	**3,544,146**	**75%**
Expenditures						
Legal	-	-	659	1,500	1,500	
Contracted Services	-	-	1,810	-	19,680	
Bank Fees	5,113	4,113	7,000	6,500	6,500	
Principal	1,045,000	1,127,243	988,981	1,045,000	1,045,000	
Interest	1,279,244	1,231,086	1,406,182	1,221,466	1,221,466	
Total Expenditures	**2,329,356**	**2,362,441**	**2,404,631**	**2,274,466**	**2,294,146**	**1%**
Other Sources and (Uses)						
Transfer In (Out) SPLOST	1,041,670	1,250,004	1,458,338	1,250,000	-	
Transfer in (Out) General Fund	(500,000)	(500,000)	(750,000)	(1,000,000)	(1,250,000)	
Reserve for Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**541,670**	**750,004**	**708,338**	**250,000**	**(1,250,000)**	**-600%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (216,250)**	**$ (198,175)**	**$ (39,868)**	**$ -**	**$ -**	**0%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Enterprise Funds

Funds established to account for any activity for which a fee is charged to external users for goods or services.

ENTERPRISE FUNDS

Department Budget Overview

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

LANDFILL FUND

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$1,843,433	$2,600,316	$2,183,891	$2,227,000	$2,225,000
Expenses	2,595,915	2,340,769	2,757,172	2,789,712	2,735,218
Other Sources and (Uses)	506,155	84,163	222,863	562,712	510,218
Change in Net Position	$(246,327)	$343,710	$(350,418)	$ -	$ -

FY2026 Annual Budget
Enterprise Fund - Landfill
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Charges For Sales and Services	2,080,356	2,528,894	2,192,165	2,115,000	2,135,000	
Interest	(236,923)	71,422	90,677	112,000	90,000	
Miscellaneous	-	-	(98,950)	-	-	
Total Revenues	**1,843,433**	**2,600,316**	**2,183,891**	**2,227,000**	**2,225,000**	**0%**
Expenses						
Cost Of Sales And Services	1,388,331	1,018,526	1,109,388	1,250,347	1,100,343	
Personal Services	579,974	637,633	876,288	1,049,365	1,144,875	
Depreciation	603,975	669,899	746,594	490,000	490,000	
Debt Service	23,635	14,710	24,902	-	-	
Total Expenses	**2,595,915**	**2,340,769**	**2,757,172**	**2,789,712**	**2,735,218**	**-2%**
Other Sources and (Uses)						
Proceeds from Sale of Assets	-	-	-	-	-	
Transfer in SPLOST	47,462	-	-	-	-	
Tranfer in Other Funds	458,693	84,163	222,863	158,222	158,222	
Transfer to SPLOST	-	-	-	-	-	
Fund Balance Forward	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	404,490	351,996	
Total Other Sources and (Uses)	**506,155**	**84,163**	**222,863**	**562,712**	**510,218**	**-9%**
Change in Net Position	**$ (246,327)**	**$ 343,710**	**$ (350,418)**	**$ -**	**$ -**	**0%**

Authorized Positions Per Department - Solid Waste

	FY22	FY23	FY24	FY25	FY26
Full Time	10	11	16	15	16
Part Time	3	3	2	5	1

Authorized Positions Per Department - Recycling

	FY22	FY23	FY24	FY25	FY26
Full Time					1
Part Time					4

ENTERPRISE FUNDS

Department Budget Overview

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

LANDFILL DEPARTMENT

This department is used to account for activities related to the disposal of residential and commercial solid waste at the County's Landfill.

Goal #1: Generate accurate, timely, and effective monthly and annual reporting. Improve monthly, quarterly, and year end closing procedures.

Goal #2: Promote staff training through cross training all employees. Promote professionalism by reviewing County policies and procedures during weekly Staff and Employee meetings

Budget Highlights:

FY2026 budget reflects a decrease in Overtime of $20,000, a decrease in Telephone of $1,140, an increase in Liability Insurance of $42,000, a decrease in Travel Expense of $1,750, a decrease in Equipment Rental of $2,500, an increase in Vehicle Parts/Repairs/Maintenance of $25,000, a decrease in Training/Conferences of $520, a decrease in Dues of $450, an increase in Non-Vehicle Parts/Repairs/Maintenance of $61,600, a decrease in Contracted Services of $120,600, a decrease in Internet of $24, a decrease in Engineering Fees of $15,000, a decrease in Mandated Testing of $20,000, a decrease in Leachate Treatment of $15,000, an increase in Uniforms of $3,200, a decrease in Materials of $5,000, an increase in Utilities of $5,080, a decrease in Gas/Oil of $19,000, a decrease in Tires/Tubes of $2,000, an increase in Supplies of $3,966, and an increase in Small Equipment Under $5,000 of $3,700.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries	$410,126	$465,907	$592,077	$746,472	$679,796
Benefits	169,849	171,726	284,211	302,893	343,918
Operating Expenses	2,015,941	1,703,136	1,880,884	1,740,347	1,568,473
Total Expenses	$2,595,915	$2,340,769	$2,757,172	$2,789,712	$2,592,187

Performance Measures:

	FY22	FY23	FY24	FY25
Intake (Tonnage)	40,534	43,795	38,655	30,387
Operating Cost per Ton	$37.97	$28.11	$43.55	$59.13
Operating Profit per Ton	$7.51	$31.27	$15.51	$(4.51)
Safety Related Incidents per Year	0	1	3	2

FY2026 Annual Budget
Enterprise Fund - Landfill - 540
Solid Waste - 480
Budgeted Expenditures

Expenses	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 325,774	$ 385,898	$ 490,982	$ 646,472	$ 650,232	
Part Time Salaries	62,197	38,094	66,576	65,000	14,564	
Overtime	22,155	41,914	34,518	35,000	15,000	
Total Salaries	**410,126**	**465,907**	**592,077**	**746,472**	**679,796**	**-9%**
Benefits						
Group Insurance	106,610	93,538	183,591	183,184	222,565	
Retirement Contribution	14,379	21,167	28,812	28,793	29,049	
Social Security (FICA)	29,425	35,290	43,582	57,105	57,757	
Workers' Compensation	17,302	19,974	25,319	29,847	29,376	
Vision Insurance	487	432	667	910	1,008	
Dental Insurance	1,646	1,325	2,240	3,054	4,163	
Total Benefits	**169,849**	**171,726**	**284,211**	**302,893**	**343,918**	**14%**
Total Personal Services	**579,974**	**637,633**	**876,288**	**1,049,365**	**1,023,714**	**-2%**
Operating Expenses						
Telephone	1,303	1,227	471	1,500	360	
Advertising	-	-	390	-	-	
Liability Insurance	-	-	35,496	-	42,000	
Travel Expense	-	2,023	15,399	4,000	2,250	
Parts/Repair/Maint	-	-	-	-	-	
Equipment Rental	-	7,235	694	7,500	5,000	
Vehicle Parts/Repair/Maint	54,954	125,420	61,164	80,000	105,000	
Postage	285	335	450	400	400	
Conference & Training	1,214	2,567	3,345	5,520	5,000	
Dues	669	245	1,135	1,150	700	
Non Vehicle Parts/Repair/Maint	36,271	34,170	106,206	20,400	82,000	
Contracted Services	44,705	57,144	202,226	160,000	39,400	
Internet	719	719	1,100	1,200	1,176	
Engineering Fees	82,606	41,745	74,440	75,000	60,000	
Mandated Testing	26,641	34,996	48,270	50,000	30,000	
Leachate Treatment	565,188	76,732	86,222	90,000	75,000	
Bank Fees	24,367	19,199	19,498	20,000	20,000	
Uniforms	2,943	1,804	3,773	7,500	10,700	
Materials	6,627	26,788	10,511	25,000	20,000	
Utilities	23,866	22,896	26,037	18,000	23,080	
Gas/Oil	68,582	116,521	118,866	110,000	91,000	
Tires/Tubes	8,899	8,391	4,239	9,000	7,000	
Supplies	3,207	7,606	13,630	3,034	7,000	
Small Equipment Under $5,000	6,178	4,995	9,182	7,800	11,500	
Capital Expenditures	-	600	-	110,843	209,907	
Recycling Center Construction	-	-	-	212,500	-	
Mandated State Payments	28,267	-	31,910	30,000	30,000	
Post Closure Cost	400,839	425,169	234,736	200,000	200,000	
Depreciation & Amortization	603,975	669,899	746,594	490,000	490,000	
Total Operating Expenses	**1,992,306**	**1,688,426**	**1,855,982**	**1,740,347**	**1,568,473**	**-10%**
Debt Service						
Capital Lease	23,635	14,710	24,902	-	-	
Total Debt Service	**23,635**	**14,710**	**24,902**	**-**	**-**	**0%**
Total Expenses	**$ 2,595,915**	**$ 2,340,769**	**$ 2,757,172**	**$ 2,789,712**	**$ 2,592,187**	**-7%**

ENTERPRISE FUNDS

Department Budget Overview

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

RECYCLING DEPARTMENT

This department is used to account for activities related to the recycling of various materials (including but not limited to paper, plastic, and glass) through the County's Recycling Program. The department was split out from the landfill department in FY26.

Goal #1: Comprehensive overhaul of record keeping monitoring inbound/outbound Recycling and revenues collected from commodities sales.

Goal #2: Apply for the Recycling and Waste Diversion Grant and the Scrap Tire Abatement Reimbursement Grant.

Budget Highlights:

New Department for FY26.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Salaries					$97,984
Benefits					23,177
Operating Expenses					21,870
Total Expenses					$143,031

FY2026 Annual Budget
Enterprise Fund - Landfill - 540
Recycling - 482
Budgeted Expenditures

Expenses	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ -	$ -	$ -	$ -	$ 22,604	
Part Time Salaries	-	-	-	-	70,380	
Overtime	-	-	-	-	5,000	
Total Salaries	**-**	**-**	**-**	**-**	**97,984**	**0%**
Benefits						
Group Insurance	-	-	-	-	7,180	
Retirement Contribution	-	-	-	-	2,000	
Social Security (FICA)	-	-	-	-	7,183	
Workers' Compensation	-	-	-	-	6,647	
Vision Insurance	-	-	-	-	33	
Dental Insurance	-	-	-	-	134	
Total Benefits	**-**	**-**	**-**	**-**	**23,177**	**0%**
Total Personal Services	**-**	**-**	**-**	**-**	**121,161**	**0%**
Operating Expenses						
Travel Expense	-	-	-	-	2,250	
Vehicle Parts/Repair/Maint	-	-	-	-	5,000	
Conference & Training	-	-	-	-	1,000	
Dues	-	-	-	-	600	
Non Vehicle Parts/Repair/Maint	-	-	-	-	500	
Contracted Services	-	-	-	-	1,800	
Materials	-	-	-	-	500	
Utilities	-	-	-	-	3,720	
Gas/Oil	-	-	-	-	5,000	
Tires/Tubes	-	-	-	-	1,000	
Supplies	-	-	-	-	500	
Total Operating Expenses	**-**	**-**	**-**	**-**	**21,870**	**0%**
Total Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ 143,031**	**0%**

ENTERPRISE FUNDS

Department Budget Overview

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

TRANSIT FUND

This fund is used to account for activities related to the County's on-call bus service, which is available to any County resident.

Goals #1: Research option of creating a Regional Transit for surrounding Counties.

Goals #2: Reevaluate fee structure by conducting a regional survey and consulting with DOT by the FY27 fee deadline.

Budget Highlights:

FY2026 budget reflects a decrease in Advertising of $150, an increase in Vehicle Parts/Repair/Maintenance of $1,500, an increase in Postage of $15, an increase in Alcohol & Drug Testing of $400, an increase in Uniforms of $32, an increase in Gas/Oil of $3,754, and an increase in Supplies of $200.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$67,941	$115,558	$265,105	$114,897	$110,694
Expenses	180,856	161,468	191,495	176,897	192,322
Other Sources and (Uses)	29,972	64,821	19,329	62,000	81,628
Change in Net Position	$(82,944)	$18,911	**$92,939**	$ -	$ -

Performance Measures:

	FY22	FY23	FY24	FY25
# of Rides/Trips	6,117	5,984	5,584	4,316
# of Miles	50,557	48,146	95,253	46,582
Gallons of Fuel	7,492	7,668	7,237	5,844.87
Safety Related Incidents per Year	1	1	0	1

FY2026 Annual Budget
Enterprise Fund - Transit
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Intergovernmental	$ 61,454	$ 89,039	$ 239,090	$ 86,632	$ 88,194	
Charges For Sales and Services	6,487	26,519	26,015	28,265	22,500	
Total Revenues	**67,941**	**115,558**	**265,105**	**114,897**	**110,694**	**-4%**
Expenses						
Cost Of Sales And Services	62,280	41,216	39,944	44,058	49,809	
Personal Services	115,715	116,549	141,995	132,839	142,513	
Depreciation	2,860	3,703	9,556	-	-	
Total Expenses	**180,856**	**161,468**	**191,495**	**176,897**	**192,322**	**9%**
Other Sources and (Uses)						
Transfer In (Out) General Fund	-	64,822	19,329	62,000	81,628	
Transfer In (Out) Other Funds	1,049	-	-	-	-	
Insurance Proceeds	28,923	-	188	-	-	
Total Other Sources and (Uses)	**29,972**	**64,822**	**19,329**	**62,000**	**81,628**	**32%**
Change in Net Position	**$ (82,944)**	**$ 18,911**	**$ 92,939**	**$ -**	**$ -**	**0%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	1	1	1	1	1
Part Time	2	2	2	2	2

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FY2026 Annual Budget
Enterprise Fund - Transit - 545
Budgeted Expenses

Expenses	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 51,103	$ 57,696	$ 65,845	$ 64,147	$ 67,275	
Part Time Salaries	25,528	23,818	31,230	30,000	35,629	
Overtime	-	9	-	-	-	
Total Salaries	**76,631**	**81,523**	**97,075**	**94,147**	**102,904**	**9%**
Benefits						
Group Insurance	30,033	23,629	32,505	26,322	22,047	
Retirement Contribution	1,220	2,650	2,119	2,623	7,170	
Social Security (FICA)	5,425	5,764	6,828	7,202	6,322	
Workers' Compensation	1,958	2,602	3,044	2,120	3,569	
Vision Insurance	98	94	98	98	98	
Dental Insurance	351	287	327	327	403	
Total Benefits	**39,084**	**35,026**	**44,920**	**38,692**	**39,609**	**2%**
Total Personal Services	**115,715**	**116,549**	**141,995**	**132,839**	**142,513**	**7%**
Operating Expenses						
Telephone	779	732	803	804	804	
Advertising	-	45	258	150	-	
Liability Insurance	-	8,334	1,986	8,334	8,334	
Travel Expense	-	55	-	-	-	
Vehicle Parts/Repair/Maint	36,110	5,750	11,541	4,000	5,500	
Postage	17	28	50	50	65	
Conference & Training	50	50	-	-	-	
Internet	1,368	1,254	1,368	1,370	1,370	
Alcohol & Drug Testing	483	713	-	800	1,200	
Uniforms	1,169	826	964	1,100	1,132	
Gas/Oil	21,307	20,275	19,632	25,000	28,754	
Tires/Tubes	900	3,019	2,110	2,200	2,200	
Supplies	97	135	88	250	450	
Small Equip Under 5,000	-	-	1,143	-	-	
Vehicles	-	-	-	-	-	
Depreciation & Amortization	2,860	3,703	9,556	-	-	
Total Operating Expenses	**65,140**	**44,919**	**49,500**	**44,058**	**49,809**	**13%**
Total Expenses	**$ 180,856**	**$ 161,468**	**$ 191,495**	**$ 176,897**	**$ 192,322**	**9%**

ENTERPRISE FUNDS

Department Budget Overview

AIRPORT FUND

This fund is used to account for activities of the Habersham County Airport. The Habersham County Airport is a county-owned public airport. There are approximately 76 aircraft based on the field, including single-engine airplanes, multi-engine airplanes, and helicopters. In addition, Air Methods Corporation's air ambulance service is based out of the Habersham County Airport with the renovation of the former FBO building. The U.S. Forestry Service is also currently based out of the airport. The Habersham County Airport averages about 55 operations per day, with 60 percent of the business being local and about 40 percent being transient.

Goals #1: Increase jet fuel sales by 10%.

Goals #2: Process improvement and streamlining efficiency.

Budget Highlights:
FY2026 budget reflects an increase in Telephone of $489, a decrease in Advertising of $500, an increase in Liability Insurance of $16,853, a decrease in Travel Expense of $1,250, a decrease in Equipment Rental of $600, an increase in Vehicle Parts/Repairs/Maintenance of $23,500, a decrease in Postage of $60, a decrease in Training/Conferences of $2,100, an increase in Non-Vehicle Parts/Repair/Maintenance of $7,700, an increase in Contracted Services of $3,260, a decrease in Internet of $1, a decrease in Dues of $550, an increase in Waste Disposal of $560, a decrease in Bank Fees of $600, a decrease in Uniforms of $375, and increase in Utilities of $374, a decrease in Airport Fuel of $32,768, a decrease in Gas/Oil - Vehicle of $832, an increase in Supplies of $2,158, a decrease in Small Equipment Under $5,000 of $8,000, a decrease in Special Events of $500, and an increase in Aviation Explorers Expenses of $850.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenues	$694,770	$910,665	$4,842,707	$5,413,704	$2,242,056
Expenses	3,103,404	3,271,593	3,259,096	5,727,955	2,811,822
Other Sources and (Uses)	155,545	317,316	607,510	314,251	569,866
Change in Net Position	$(2,253,088)	$(2,043,611)	$2,191,121	$ -	$ -

Performance Measures:

	FY22	FY23	FY24	FY25
Jet Fuel Gallons Sold	75,765	80,921	67,484	75,891
Avgas Gallons Sold	44,154	64,680	55,088	64,387.8

FY2026 Annual Budget
Enterprise Fund - Habersham County Airport
Statement of Revenues, Expenses and Changes in Net Position

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Fuel Sales	$ 565,551	$ 782,825	$ 691,692	$ 1,000,000	$ 750,000	
Charges for Services	7,485	28,283	15,204	13,000	21,600	
Interest	21	33	141	-	-	
Airport Rent	75,275	98,195	94,875	96,500	161,400	
Intergovernmental	45,000	-	4,025,705	4,304,204	1,305,506	
Miscellaneous	1,438	1,329	15,091	-	3,550	
Total Revenues	**694,770**	**910,665**	**4,842,707**	**5,413,704**	**2,242,056**	**-59%**
Expenses						
Cost Of Sales And Services	755,285	672,400	614,290	700,002	707,610	
Personel Services	31,650	270,762	288,443	310,457	315,766	
Depreciation	2,316,469	2,328,430	2,356,364	-	-	
Capital Expenditures	-	-	-	4,717,496	1,788,546	
Debt Service	-	-	-	-	-	
Total Expenses	**3,103,404**	**3,271,593**	**3,259,096**	**5,727,955**	**2,811,922**	**-51%**
Other Sources and (Uses)						
Transfer In (Out) Gen Fund	-	285,691	600,000	314,251	-	
Transfer in SPLOST	155,545	-	-	-	-	
Proceeds from Sale of Assets	-	31,625	7,510	-	-	
Appropriated Fund Balance	-	-	-	-	569,866	
Total Other Sources and (Uses)	**155,545**	**317,316**	**607,510**	**314,251**	**569,866**	**81%**
Change in Net Position	**$ (2,253,088)**	**$ (2,043,611)**	**$ 2,191,121**	**$ -**	**$ -**	**0%**

Authorized Positions Per Department

	FY22	FY23	FY24	FY25	FY26
Full Time	-	-	2	3	3
Part Time	-	-	1	2	2

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FY2026 Annual Budget
Enterprise Fund - Habersham County Airport - 555
Budgeted Expenses

Expenditures	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Salaries						
Regular Salaries	$ 29,496	$ 179,477	$ 174,090	$ 195,943	$ 202,794	
Part Time Salaries	-	25,417	35,902	35,000	36,910	
Overtime	84	2,926	532	-	-	
Total Salaries	**29,580**	**207,820**	**210,524**	**230,943**	**239,704**	**4%**
Benefits						
Group Insurance	-	34,466	49,729	48,644	43,667	
Retirement Contribution	-	12,044	9,928	8,069	8,119	
Social Security (FICA)	2,034	15,116	15,216	17,667	18,337	
Workers' Compensation	36	808	2,526	4,503	4,938	
Vision Insurance	-	125	143	195	195	
Dental Insurance	-	383	378	436	806	
Total Benefits	**2,070**	**62,942**	**77,919**	**79,514**	**76,062**	**-4%**
Total Personal Services	**31,650**	**270,762**	**288,443**	**310,457**	**315,766**	**2%**
Operating Expenses						
Telephone	1,449	2,974	3,363	2,880	3,369	
Advertising	-	-	764	500	-	
Liability Insurance	2,132	4,080	19,040	4,500	21,353	
Travel	2,464	603	214	2,000	750	
Expense Allowance	3,500	-	-	-	-	
Parts/Repair/Maint	-	-	-	-	-	
Equipment Rental	-	-	-	600	-	
Vehicle Parts/Repair/Maint	4,421	2,604	11,958	8,900	32,400	
Postage	-	24	135	60	-	
Conference & Training	650	95	-	2,500	400	
Non-Vehicle Parts/Repair/Maint	15,944	5,565	16,721	20,000	27,700	
Contracted Services	215,879	16,347	20,683	15,462	18,722	
Internet	704	899	899	900	899	
Dues	300	915	518	950	400	
Waste Disposal	-	418	473	400	960	
Repair Maintenance Rentals	25	-	-	-	-	
Licenses	100	-	-	-	-	
Bank Fees	11,013	283	-	600	-	
Uniforms	30	130	506	750	375	
Utilities	11,140	13,791	14,804	16,000	16,374	
Airport Fuel	471,092	601,943	508,020	600,000	567,232	
Gas/Oil - Vehicle	1,058	5,382	4,599	5,500	4,668	
Supplies	5,029	6,986	5,949	5,500	7,658	
Small Equipment Under $5,000	8,358	9,360	4,936	10,000	2,000	
Fuel Pumps	-	-	464	-	-	
Special Events	-	-	63	2,000	1,500	
Aviation Explorers Expenses	-	-	178	-	850	
Depreciation	2,316,469	2,328,430	2,356,364	-	-	
Total Operating Expenses	**3,071,754**	**3,000,831**	**2,970,654**	**700,002**	**707,610**	**1%**
Capital Outlay						
Capital Expenditures	-	-	-	4,717,496	270,000	
Airfield Lighting Project	-	-	-	-	1,518,546	
Total Capital Outlay	**-**	**-**	**-**	**4,717,496**	**1,788,546**	**100%**
Debt Service						
Capital Lease	-	-	-	-	-	
Total Debt Service	**-**	**-**	**-**	**-**	**-**	**0%**
Total Expenses	**$ 3,103,404**	**$ 3,271,593**	**$ 3,259,096**	**$ 5,727,955**	**$ 2,811,922**	**-51%**



HABERSHAM COUNTY

GEORGIA | Est. 1818

Component Unit Funds

Legally separate organizations for which the elected officials of the primary government are financially accountable.

COMPONENT UNIT

Component units are legally separate organizations for which the County is financially accountable and responsible for.

INDUSTRIAL DEVELOPMENT AUTHORITY

This component unit is used to account for the activities of the Habersham County Development Authority, which exists to promote business development in the County.

	Actual 2022	Actual 2023	Actual 2024	Original Budget 2025	Approved Budget 2026
Revenue	$(51,975)	$789,925	$222,575	$104,110	$111,996
Expenditures	38,631	78,548	417,811	104,110	111,996
Other Sources and (Uses)	-	-	-	-	-
Excess (Deficiency) Of Revenues And Other Sources Over Expenditures And Other Uses	$90,922	$711,377	$(195,236)	$ -	$ -

FY2026 Annual Budget
Componet Unit - Industrial Development
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY22	Acutal FY23	Acutal FY24	Original Budget FY25	Approved Budget FY26	% of Change
Revenues						
Sale of Assets	$ -	$ 746,539	$ 172,350	$ 49,110	$ 58,996	
Reimbursement of Utilities	-	-	8,867	10,000	8,000	
Interest	(51,975)	18,386	41,357	45,000	45,000	
Miscellaneous	-	25,000	-	-	-	
Total Revenues	**(51,975)**	**789,925**	**222,575**	**104,110**	**111,996**	**8%**
Expenditures						
Salaries						
Regular Salaries	-	-	3,657	-	6,590	
Total Salaries	**-**	**-**	**3,657**	**-**	**6,590**	**0%**
Benefits						
Group Insurance	-	-	121	-	1,467	
Retirement Contribution	-	-	7	-	80	
Social Security (FICA)	-	-	277	-	504	
Vision Insurance	-	-	1	-	18	
Dental Insurance	-	-	3	-	27	
Total Benefits	**-**	**-**	**409**	**-**	**2,096**	**0%**
Total Personal Services	**-**	**-**	**4,065**	**-**	**8,686**	**0%**
Operating Expenditures						
Legal	6,670	9,320	12,461	9,500	9,500	
Telephone	-	300	360	360	360	
Advertising	-	360	340	1,000	1,000	
Travel	-	-	-	2,500	2,500	
Postage	-	29	-	250	250	
Conference & Training	-	975	695	2,500	2,500	
Dues	-	-	-	800	-	
Contracted Services	16,200	28,612	390,064	75,000	75,000	
Printer/Copier Charges	-	-	-	-	-	
Bank Fees	3,855	4,114	4,205	4,000	4,000	
Utilities	-	3,764	5,027	5,000	5,000	
Supplies	-	200	276	900	900	
Meetings with Meals	91	854	173	500	500	
Special Events	-	-	-	1,800	1,800	
Total Operating Expenditures	**26,816**	**48,528**	**413,601**	**104,110**	**103,310**	**-1%**
Capital Outlay						
Capital Expenditures	11,815	30,020	144	-	-	
Total Capital Outlay	**11,815**	**30,020**	**144**	**-**	**-**	**0%**
Total Expenditures	**$ 38,631**	**$ 78,548**	**$ 417,811**	**$ 104,110**	**$ 111,996**	**8%**
Other Sources and (Uses)						
Fund Balance Forward						
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over	**$ (90,606)**	**$ 711,377**	**$ (195,236)**	**$ -**	**$ -**	



HABERSHAM COUNTY

GEORGIA | Est. 1818

HABERSHAM COUNTY
HISTORICAL OVERVIEW

Habersham County was formed from two Cherokee Cessions, the first on July 8, 1817, and the other on February 27, 1819 (Legislative Acts of December 15, 1818, and December 19, 1818). It was named for Colonel Joseph Habersham and was originally 31 miles long and 23 miles wide, with an area of 713 square miles. The four main settlements in the county were Tugaloo, Soque, Nacoochee, and Batesville.

Parts of the county were later split off to become part of the counties of Rabun (1828, District 16, on the south side of the Tallulah River), Lumpkin (1832), Banks (1858), White (1857), and Stephens (1905), leaving the present size at 279 square miles.

On April 10, 1819, the first county officers were elected. In August of that same year, the first recorded session of court was held in the first courthouse, approximately four miles from where Clarkesville would be situated. In 1823, the county seat of Clarkesville was chartered and named for the Revolutionary General and Governor, John C. Clarke; and the original courthouse was replaced by one located in Clarkesville.

Shortly thereafter, in 1828-1829, discovery of gold in the Nacoochee Valley triggered "gold fever". Several mines began operation. Before it ended, the gold rush had brought wealth and new permanent or summer residents. Gold miners in the Nacoochee Valley also discovered in 1834 the remains of a subterranean Indian village of 34 log houses along with cane baskets and earthenware. The village was below the ground at a depth of seven to nine feet. (Note: "The Historical News" attributes the discovery to Spanish exploration and mining.)

During the 1830s, coastal Georgia residents trying to avoid malaria made Habersham their summer home. Clarkesville, with three hotels, became known as a fashionable summer resort. Besides Clarkesville, Tallulah Falls also attracted visitors; and later on, towards the end of the 18th century, Mt. Airy and Cornelia were founded and became popular with summer residents and tourists.

By 1845, the population had grown to 8,411. Records from that time reveal that many of the inhabitants made a living growing and selling wheat, corn, cotton, and apples; weaving jeans or making saddle cloths; or working in one of the sawmills, gold mills, jug factories, or distilleries.

Year after year came and went with the same peaceful routine of life: buying, selling, planting, harvesting, marrying, raising children, attending church. During the 1840s and 1850s, who among the inhabitants of this peaceful era could have visualized the anxiety, anguish and fear that the Civil War would bring?

During that war, approximately 1,000 men from the county fought for the Confederacy in almost every important battle, many never to return. Besides men, the County contributed cannons forged by the Habersham Iron Works and Manufacturing Company. Some of the cannons, stamped "Habersham Iron Works", can still be seen at the Chickamauga National Battleground.

Although life was hard due to war and the ensuing reconstruction years, the county began to recover, especially after railways were built. The Southern Railway opened in Habersham on July 17, 1873. Mt. Airy has the distinction of being the highest point on that railway. The famous Tallulah Falls Railroad also ran for many years. Although the Tallulah Falls Railroad was abandoned in 1961, it can be seen in the movies "I'd Climb the Highest Mountain" and "The Great Locomotive Chase."

New immigrants also contributed to Habersham's recovery. Around 1880, German and Swiss immigrants began to move into the area to grow grapes and make wine. Before a profit could be made on this industry, however, the county became dry; and many of the German-Swiss moved away, although some remained to farm and to become citizens. Around 1920, apple growers from England, Canada, and the North helped to make the apple industry an important source of revenue for the county.

In the latter part of the 19th Century, new technologies, such as the telephone (introduced in 1898 with the formation of the Clarkesville Telephone Company), eventually would cause major changes in the way of life of the county's residents.

Progress brought problems however. By the late 1890s, Clarkesville still had not grown as large as the city of Toccoa. Toccoa wanted to assume the role of county seat. For several years, the debate continued. Although in 1898 someone blew up its courthouse with dynamite, Clarkesville eventually retained the privilege. Toccoa then campaigned for the creation of a new county with itself as county seat, and in 1905 Stephens County was formed.

(Information from The Hills of Habersham, by Mary L. Church; "F.Y.I. Habersham County, 1999- 2000 Directory", published by "The Northeast Georgian"; "Habersham Mills, An Historic Synopsis", compiled by Dudley Sisk; "Habersham County Visitor's Guide", published by the Habersham County Chamber of Commerce; "The Historical News", published by Southern Historical News, Inc.; The Light in the Mountains, by Carol Stevens Hancock; and Habersham County, Georgia: A Pictorial History by Jo and Stephen Whited)

HABERSHAM COUNTY
ECONOMIC CONDITION AND OUTLOOK

GENERAL OVERVIEW

Per Capita Income	$29,069	**Population**	48,757
Median Household Income	$65,622	**Population Growth**	1.34%
Median Household Income Growth	7.06%	**Unemployment Rate**	3.1%
Total Employment	21,099	**Bachelor's Degree Age 25+**	24.73%
Number of Households	19,518	**Median Property Value**	$212,000

Sources: https://datausa.io/profile/geo/habersham-county-ga/

https://www.census.gov/quickfacts/fact/table/habershamcountygeorgia/INC110216

https://onthemap.ces.census.gov/

https://explorer.gdol.ga.gov/vosnet/lmi/profiles/profileSummary.aspx?enc=Elzv7W1H4bwmL+k+/LJ5/djcZxSI2vf0zWuESGUQHrY=

TOP TEN EMPLOYERS

1. Fieldale Farms
2. Habersham County Board of Education
3. Ethicon
4. Habersham Medical Center
5. Habersham County BOC
6. Piedmont College
7. TenCate
8. Walmart
9. North Georgia Technical College
10. Morito Scovill Americas

SCHOOL ENROLLMENT

PUBLIC SCHOOLS
Habersham County School System; 7,070 Students
PRIVATE SCHOOLS
Tallulah Falls School
Trinity Classical School
The Torch Christian Academy
Faith Christian Academy of Habersham
COLLEGES
North Georgia Technical College; 1,228 Graduates in 2023
Piedmont College; 576 Graduates in 2023

ECONOMIC REALITIES AND OUTLOOK

Habersham County continues to work to maintain healthy fund reserves and provide services to its citizens. The County is well positioned for economic growth and prosperity but has experienced moderate recovery since the 2008 recession. The County will continue to face challenges due to slow economic growth.

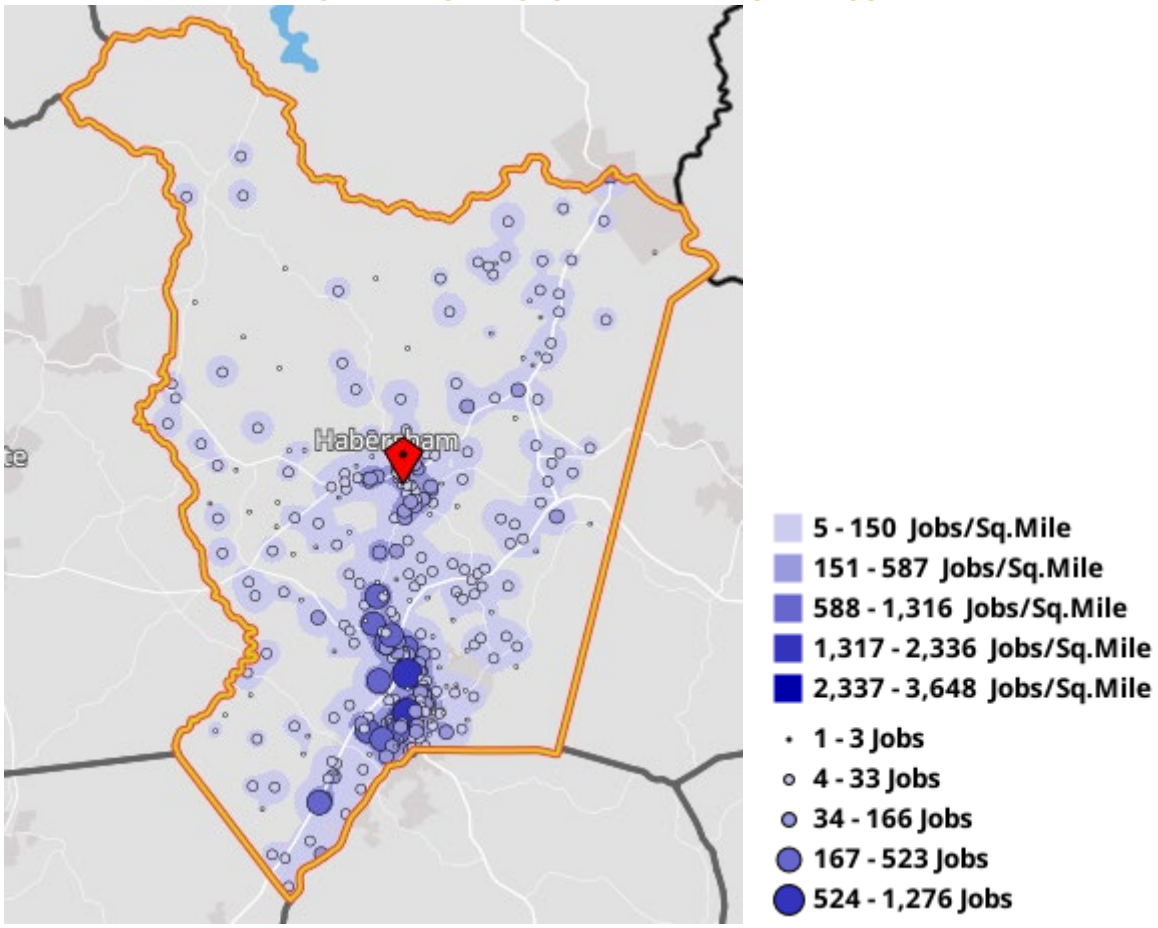
The following key issues and factors are considered in preparation of the budget so that Habersham County can meet those challenges:

- New house construction continues to increase but commercial construction continues to be a concern.
- Continued increased reliance on residential taxes and the Special Purpose Local Option Sales Tax (SPLOST).
- Rising costs of healthcare and insurance benefits.
- Need for additional qualified personnel, and funding for personnel development and training. In addition, the County's youth continue to leave the County after college due to a lack of professional employment opportunities.

Habersham County has taken the following steps in an effort to change the economic development outlook and improve citizens' lives:

- With one of the area's newest industrial parks, Habersham County has over 120 acres available offering ample choices for nearly all types of businesses and industries.
- Continuous support and increasing activity of the Economic Development Council and Development Authority.
- Partnering with federal and state governments in order to extend the runway of the Habersham County Airport to 5,500 feet, while a taxiway extension project is currently under construction.

EMPLOYMENT LOCATIONS WITHIN HABERSHAM COUNTY





HABERSHAM COUNTY

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HABERSHAM COUNTY
USEFUL RESOURCES

In Print:

The Hills of Habersham, by Mary L. Church

"F.Y.I. Habersham County, 1999- 2000 Directory", published by "The Northeast Georgian"

"Habersham Mills, An Historic Synopsis", compiled by Dudley Sisk

"Habersham County Visitor's Guide", published by the Habersham County Chamber of Commerce

"The Historical News", published by Southern Historical News, Inc.

The Light in the Mountains, by Carol Stevens Hancock

Habersham County, Georgia: A Pictorial History by Jo and Stephen Whited

Online:

The Habersham County Sheriff's Department Website: *www.habershamsheriff.com*

The Habersham County Chamber of Commerce Website: *www.habershamchamber.com*

The United States Census Bureau: *www.census.gov*

DID YOU KNOW???

The Habersham County Board of Commissioner's Office maintains the following websites that are kept up-to-date with useful information and news updates:

www.habershamga.com

www.habdev.org

Habersham County Municipalities

Alto	*www.townofaltoga.org*
Baldwin	*www.cityofbaldwin.org*
Cornelia	*www.corneliageorgia.org*
Clarkesville	*www.clarkesvillega.com*
Demorest	*www.cityofdemorest.org*
Mt. Airy	*www.townofmtairy.com*
Tallulah Falls	*www.tallulahfallsga.gov*



HABERSHAM COUNTY

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GLOSSARY OF TERMS

Accountability: monitoring, measuring, and evaluating the performance and progress of policies, plans, and programs to ensure that intended results are achieved.

Accrual Accounting: a method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

Adopted (Approved) Budget: the funds appropriated by the County Commissioners at the beginning of the year.

Ad Valorem Tax: a tax based on the value of property.

Amended Budget: the adopted budget plus additional expenditures appropriated resulting from a legislative body's decisions made throughout the year and any re-organizations.

Appropriation: an authorization made by the County Commissioners which permits officials and department heads to incur obligations against and make expenditures of governmental resources.

Assessed Valuation: the value placed on property for purposes of taxation. Habersham County accepts assessment of real and personal property at 100% fair market value.

Audit: a comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making recommendations for improvement where necessary.

Balanced Budget: a budget in which revenues are equal to expenditures.

Bond: a written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

Budget: the financial plan for the operation of a department, program, or project for the current year, or for the duration of the project.

Budget Amendment: the transfer of funds from one appropriation account to another, requiring approval by the County Commissioners.

Budget Calendar: the schedule of key dates or milestones the county follows in the preparation, adoption, and administration of the budget.

Budget Document: the documents used by the budget committee to present a comprehensive financial program to the appropriating governing body.

Budget Resolution: the official enactment by the County Commissioners legally authorizing county officials to obligate and expend resources.

Budget Officer: those local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

Budget Period: the period for which a budget is proposed or a budget ordinance or resolution is adopted.

Budgetary Control: the control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Budget: the first year of the capital improvements plan as approved by the Commission.

Capital Improvements Plan (CIP): a plan for capital expenditures to be incurred each year over a three to six year period. This plan will meet the capital needs as defined in the long-term work program of departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures.

Capital Projects: projects that result in the acquisition or construction of capital assets which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

Cash Basis Accounting: a basis of accounting under which transactions are recognized only when cash is received or disbursed.

Component Unit: a legally separate organization for which the elected officials of the County can be financially accountable.

Contingency: funds set aside for unforeseen future needs and budgeted in an account, these can be transferred to a departmental budget only by action of the County Commissioners.

Contractual Services: services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost Center: the allocation of resources by functional area within an agency or department.

Debt: an obligation resulting from the borrowing of money or the purchase of goods and services.

Debt Service: the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund: the fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

Department: a major administrative division of the county with indicated overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: the portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Enterprise Fund: a fund in which the activities are supported entirely or primarily by charges and fees paid by the users of the services.

Expenditure/Expense: the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. “Expenditure” applies to governmental funds, and “expense” to proprietary funds.

Fiscal Year: the time period designated by the county signifying the beginning and ending period for recording financial transactions.

Fixed Assets: assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fees: a fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

Full-Time Equivalent Position (FTE): a part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time administrative assistant working 20 hours per week would be the equivalent to .5 of a full-time position.

Fund: an independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations.

Fund Balance: refers to the excess of assets over liabilities and is generally known as an amount available for appropriation.

Fund Balance (Assigned): amounts a government intends to use for a particular assigned purpose.

Fund Balance (Committed): amounts constrained by a government using its highest level of decision-making authority.

Fund Balance (Restricted): amounts constrained by external parties, constitutional provision, or enabling legislation.

Fund Balance (Unassigned): amounts that are not constrained at all, and are reported in the general fund.

General Fund: the fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP): uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation Bonds: bonds whose principal and interest are paid from property tax for debt service and are backed by the county’s full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

Government Finance Officers Association (GFOA): a professional association of approximately 19,000 state, provincial, and local government finance officers of the United States and Canada. GFOA is headquartered in downtown Chicago.

Governmental Funds: funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

Grant: a contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from State or Federal governments to be used for specific purposes and require distinctive reporting.

Legal Level of Control: the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a more detailed level of budgetary control than the minimum required legal level of control.

Levy: to impose taxes, special assessments, or service charges for the support of government activities.

Liabilities: probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

Long-Term Debt: debt with a maturity of more than one year after the date of issuance.

Major Fund: Those funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Mill: one one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

Millage Rate: the ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property.

Modified Accrual Accounting: a basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter, to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

Operating Budget: the portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlay.

Personal Property: property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

Property Tax: tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

Proprietary Funds: used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

Public Hearing: a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the legislative body on a particular issue. It allows interested parties to express their opinions and the legislative body and/or staff to hear their concerns and advice.

Real Property: land, buildings, permanent fixtures, and improvements.

Revenue: funds that the county receives as income. It includes such items as taxes, licenses, user fees, service charges, fines, penalties, and grants.

Revenue Bonds: bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

Sinking Fund: a reserve fund accumulated over a period of time for retirement of a debt.

Special Revenue Fund: a fund in which the revenues are designated for use towards specific purposes or activities.

SPLOST (Special Purpose Local Option Sales Tax): an additional 1 percent sales tax that may be imposed for a specific time period on the same items as State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.