

**HABERSHAM COUNTY, GEORGIA  
GENERAL FUND PROPOSED BUDGET  
AND COMPARISON  
FY 2025 VS. FY2024**

	FY2025 Proposed Budget	FY2024 Current Budget	Difference	Percentage
<b>Revenues</b>				
Taxes	\$ 22,165,414	\$ 21,180,660	\$ 984,754	4.65%
Other Taxes	7,449,900	6,983,300	466,600	6.68%
Commissions & Interest	1,136,000	835,500	300,500	35.97%
Licenses and permits	344,500	290,000	54,500	18.79%
Charges for services	2,065,404	1,758,706	306,698	17.44%
Fines and forfeitures	1,654,915	1,444,340	210,575	14.58%
Intergovernmental	1,728,592	1,608,459	120,133	7.47%
Miscellaneous	246,760	196,700	50,060	25.45%
Other Financing Sources	980,000	1,488,000	(508,000)	-34.14%
Use of Fund Balance - Capital	1,400,000	1,400,000	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 39,171,485</b>	<b>\$ 37,185,665</b>	<b>\$ 1,985,820</b>	<b>5.34%</b>
<b>Expenditures</b>				
General government	\$ 8,820,101	\$ 7,557,513	\$ 1,262,588	16.71%
Judicial	4,861,513	4,605,292	256,221	5.56%
Public Health & Welfare	118,700	157,550	(38,850)	-24.66%
Public Safety	15,809,917	15,262,875	547,042	3.58%
Public works	3,424,822	3,371,572	53,250	1.58%
Recreation & culture	2,072,420	1,889,137	183,283	9.70%
Housing and development	1,324,493	1,275,650	48,843	3.83%
Agencies	193,659	260,123	(66,464)	-25.55%
Capital outlay	1,656,860	1,656,860	-	0.00%
Debt Service	389,000	389,063	(63)	-0.02%
Contingencies	500,000	760,030	(260,030)	-34.21%
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,171,485</b>	<b>\$ 37,185,665</b>	<b>\$ 1,985,820</b>	<b>5.34%</b>

Budgets are based upon a 3.5% "Real Growth" in the Tax Digest. Inflationary Growth is not considered at this time. "Real Growth" is new construction and/or parcels created during 2023.

Tax Digest Figures are not completed at this time so these estimates are subject to change once the Numbers are received from the Tax Assessor.

Budget shown is base budget only and does not consider any new programs or positions requested. Those will be determined once the Final Tax Digest Figures are received.

# HABERSHAM COUNTY, GEORGIA

## FISCAL YEAR 2025 PROPOSED BUDGET

GENERAL FUND REVENUES	FY2024 Budget	FY2025 Proposed Budget	Difference	Percentage
Property Taxes	21,180,660	22,165,414	984,754	4.65%
Other Taxes	6,983,300	7,449,900	466,600	6.68%
Commissions and Interest	835,500	1,136,000	300,500	35.97%
License/Permits	290,000	344,500	54,500	18.79%
Charges for Services	1,758,706	2,065,404	306,698	17.44%
Fines/Forfeitures	1,444,340	1,654,915	210,575	14.58%
Intergovernmental	1,608,459	1,728,592	120,133	7.47%
Miscellaneous	196,700	246,760	50,060	25.45%
Other Financing	1,488,000	980,000	-508,000	-34.14%
Use of Fund Balance - Capital	1,400,000	1,400,000	0	0.00%
<b>Total General Fund Revenue</b>	<b>* 37,185,665</b>	<b>39,171,485</b>	<b>1,985,820</b>	<b>5.34%</b>

GENERAL FUND EXPENDITURES	FY2024 Budget	FY2025 Proposed Budget	Difference FY24 vs. FY25	New Position Requests	%
GENERAL ADMINISTRATION					Change
110 - County-Wide Services	\$ 1,498,400	\$ 1,833,400	\$ 335,000	\$ -	22.36%
120 - Commissioners	311,821	296,084	(15,737)	-	-5.05%
121 - County Manager	360,083	396,600	36,517	-	10.14%
122 - Finance	528,920	638,139	109,219	-	20.65%
123 - Human Resources	629,326	656,391	27,065	-	4.30%
125 - Tax Commissioner	475,460	546,320	70,860	-	14.90%
126 - Tax Assessor	774,748	1,234,594	459,846	-	59.35%
127 - Board of Equalization	2,750	2,750	0	-	0.00%
130 - County Clerk	97,587	100,769	3,182	-	3.26%
145 - Elections	574,098	522,555	(51,543)	-	-8.98%
155 - Facilities Management	1,340,854	1,422,745	81,891	-	6.11%
157 - Public Information Office	62,778	84,186	21,408	-	34.10%
160 - Information Tecnology (IT)	900,688	1,085,568	184,880	-	20.53%
	\$ 7,557,513	\$ 8,820,101	\$ 1,262,588	\$ -	16.71%
PUBLIC SAFETY					
340 - Sheriff's Department	\$ 4,861,866	\$ 4,940,003	\$ 78,137	\$ -	1.61%
341 - Jail	4,054,949	4,240,095	185,146	-	4.57%
342 - HCSO Heat Unit	117,771	113,298	(4,473)	-	-3.80%
343 - SRO	1,066,157	1,103,397	37,240	-	3.49%
374 - Animal Care & Control	796,715	827,522	30,807	-	3.87%
382 - Coroner	58,329	70,575	12,246	-	20.99%
384 - Fire Services	3,630,150	3,908,425	278,275	-	7.67%
385 - Emergency Management (EMA)	149,697	168,602	18,905	-	12.63%
390 - E-911 Supplement	527,241	438,000	(89,241)	-	-16.93%
395 - Emergency Services Supplement	-	-	-	-	0.00%
	\$ 15,262,875	\$ 15,809,917	\$ 547,042	\$ -	3.58%
JUDICIAL					
230 - Probate Court	\$ 309,817	\$ 367,310	\$ 57,493	\$ -	18.56%
231 - Magistrate Court	351,755	399,110	47,355	-	13.46%
235 - Clerk of Court	913,962	965,443	51,481	-	5.63%
265 - Superior Court	393,333	452,350	59,017	-	15.00%
266 - District Attorney	744,900	758,591	13,691	-	1.84%
267 - Public Defender	982,937	983,969	1,032	-	0.10%
268 - Juvenile Court	368,346	391,263	22,917	-	6.22%
270 - State Court	320,996	331,530	10,534	-	3.28%
271 - Solicitor	219,246	211,947	(7,299)	-	-3.33%
	\$ 4,605,292	\$ 4,861,513	\$ 256,221	\$ -	5.56%

	FY2024 Budget	FY2025 Proposed Budget	Difference FY24 vs. FY25	New Position Requests	% Change
<b>PUBLIC WORKS</b>					
460 - Fleet Services	\$ 960,979	\$ 928,220	\$ (32,759)	\$ -	-3.41%
475 - Roads & Bridges	2,410,593	2,496,602	86,009	-	3.57%
	<u>\$ 3,371,572</u>	<u>\$ 3,424,822</u>	<u>\$ 53,250</u>	<u>\$ 0</u>	<u>1.58%</u>
<b>RECREATION &amp; CULTURE</b>					
696 - Parks & Recreation	\$ 1,111,457	\$ 1,211,120	\$ 99,663	\$ 0	8.97%
697 - Gymnastics	435,811	496,300	60,489	-	13.88%
686 - Library	341,869	365,000	23,131	-	6.77%
	<u>\$ 1,889,137</u>	<u>\$ 2,072,420</u>	<u>\$ 183,283</u>	<u>\$ 0</u>	<u>9.70%</u>
<b>HEALTH, WELFARE &amp; AGENCIES</b>					
589 - Health Department	\$ 65,000	\$ 35,000	\$ (30,000)	\$ -	-46.15%
591 - DFACS	92,550	83,700	(8,850)	-	-9.56%
576 - Mental Health - AVITA	30,000	-	(30,000)	-	-100.00%
584 - Soque River Watershed Assoc.	5,000	10,000	5,000	-	100.00%
587 - Legacy Link	14,050	16,000	1,950	-	13.88%
793 - Forestry Commission	7,660	7,660	0	-	0.00%
592 - Boys & Girls Club	30,000	30,000	0	-	0.00%
594 - Habersham Food 2 Kids	6,300	6,300	0	-	0.00%
750 - Extension Services	167,113	123,699	(43,414)	-	-25.98%
	<u>\$ 417,673</u>	<u>\$ 312,359</u>	<u>\$ -105,314</u>	<u>\$ 0</u>	<u>-25.21%</u>
<b>HOUSING &amp; DEVELOPMENT</b>					
794 - Planning & Development	\$ 743,961	\$ 838,743	\$ 94,782	\$ -	12.74%
796 - Planning Commission	11,450	10,750	(700)	-	-6.11%
754 - Transit Transfer	45,239	-	(45,239)	-	-100.00%
128 - Board of Education (Alcohol Tax)	475,000	475,000	-	-	0.00%
	<u>\$ 1,275,650</u>	<u>\$ 1,324,493</u>	<u>\$ 48,843</u>	<u>\$ 0</u>	<u>3.83%</u>
110 - Capital Improvement Program	<u>\$ 1,656,860</u>	<u>\$ 1,656,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
110 - Debt Service	<u>\$ 389,063</u>	<u>\$ 389,000</u>	<u>\$ (63)</u>	<u>\$ -</u>	<u>-0.02%</u>
110 - Grant Match Contingency	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100.00%</u>
997 - Contingency	<u>\$ 560,030</u>	<u>\$ 300,000</u>	<u>\$ (260,030)</u>	<u>\$ -</u>	<u>-46.43%</u>
<b>Total General Fund Expenditure Budget</b>	<u><u>\$ 37,185,665</u></u>	<u><u>\$ 39,171,485</u></u>	<u><u>\$ 1,985,820</u></u>	<u><u>\$ -</u></u>	<u><u>5.34%</u></u>