

HALL COUNTY FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2023 BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023, FOR EACH FUND OF HALL 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 2022 TAX DIGEST AND AFFIRMING THAT EXPENDITURES IN EACH DEPARTMENT MAY NOT EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES:

WHEREAS, the Hall 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, an advertised public hearing has been held on the 2023 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2023 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 2023 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 all expenditures of any Operating Budget Fund or Capital Budget Fund are subject to the policies as established by the Board of Commissioners and the County Administrator; and

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); and

BE IT FURTHER RESOLVED that Direct and Indirect Cost Allocations and Contributions as appropriated in any Fund within the various accounts of a Department or Agency are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that transfers of appropriations in any Fund among the various accounts within a Department or Agency shall require only the approval of the Director of Financial Services so long as the total budget for each Department or Agency is not increased.

BE IT FURTHER RESOLVED that the 2023 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in appropriations in any Fund for a Department or Agency, whether through a change in anticipated revenues in any Fund or through a

transfer of appropriations among Departments or Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Director of Financial Services to:

- a. Allocate funds to appropriate Departments from insurance proceeds for the replacement or repair of damaged equipment items;
- b. Allocate funds from the established Capital Trials Reserve to appropriate Departments within the Judicial System for Capital Cases;
- c. Allocate funds from the established Elections Reserve to appropriate Departments for unexpected election expenses;
- d. Authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
- e. Adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards approved by the Board;
- f. 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;
- g. 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;
- h. Allocate allowable costs of services provided by a governmental unit on a centralized basis to its Departments and Agencies as defined by the Hall County Cost Allocation Plan;
- i. Allocate funds from Non-Departmental Operating Contingencies for amounts up to \$50,000 in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts to Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities.

2. The County Administrator to:

- a. Allocate funds from Non-Departmental Operating Contingencies for amounts over \$50,000 in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;
- b. Transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to \$50,000;
- c. 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 \$100,000;
- d. Transfer funds to establish new projects related to economic development within a capital fund from fund or program contingencies and/or savings in existing projects;
- e. Approve additional appropriations for and / or transfers within capital projects and / or operational needs as it relates to items approved for funding within The American Rescue Plan federal allocation for Hall County Government.

- f. Allocate funds from Non-Departmental Contingencies to Department or Agency budgets to provide funding for approved compensation actions;
- g. 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 the 2023 Budget contains 1,817 authorized positions. 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 Administrator. The following compensation policies remain in effect for the 2023 Budget:

1. All vacant authorized positions require the approval of the Human Resources Director and Financial Services Director to recruit and hire;
2. County's Retirement Contributions of 2% to the 401A shall be included and up to an additional 6% match to the 401A account depending upon the employee's participation in the 457 account;
3. BE IT FURTHER RESOLVED that the Board authorizes and directs any and all actions necessary to amend the County's Retirement Plan documents to appropriately reflect the contributions as stated above in item 2; and to modify the auto escalation increase as stated in the 457 plan documents;
4. BE IT FURTHER RESOLVED that the Board shall, for the current budget year reserve a portion of the General Fund and the Special Revenue Funds' Fund Balance at a level equal to the accrued vacation liabilities of the County.
5. BE IT FURTHER RESOLVED that the Board has authorized a \$ 5,000 supplement for each employee affected by the increase in salary for Superior Court Judges effective April 1, 2022.

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

BE IT FURTHER RESOLVED that the Board shall maintain the General Fund, Fire Services Fund, Emergency Services Fund, Development Services Fund, and Parks & Leisure Services Fund; unreserved, undesignated fund balance at a level of at least fifteen to twenty-five percent and/or three months of the operating expenditures of each of the respective funds. The level of unreserved, undesignated fund balance in each fund will be reviewed by the Administrative Staff annually to ensure the appropriateness of reserve amounts and may be changed by the Board of Commissioners by written Resolution. Excess funds in the fund balance above the noted threshold may, with the approval of the Board, be transferred to the Capital Projects Fund to fund capital projects, or appropriated for other non-recurring purposes.

BE IT FURTHER RESOLVED that budgets for all Operating 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 and Agencies within those funds.

BE IT FURTHER RESOLVED that the Board is adopting a Fiscal Year 2023 Capital Budget and five year Capital Improvement Plan with a total project length budget (see attached schedule.) There are separate funds maintaining line item budgets for Capital Outlay, representing large asset purchases that have a useful life of two (2) years or more and a value of greater than \$5,000. The various Capital Budgets represent the expected fiscal year 2023 expenditures and five subsequent fiscal years for the projects approved by the Board of Commissioners and/or voter referendum.

HALL COUNTY BOARD OF COMMISSIONERS

Chairman

Commissioner – District 1

Commissioner – District 2

Commissioner – District 3

Commissioner – District 4

Date

Attest:

County Clerk

(Seal)

Approved as to form:

Hall County Attorney

FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION

**BUDGET SUMMARY
HALL COUNTY, GEORGIA**

GENERAL FUND

Revenues:

Taxes/Commissions/Penalties/Int.	\$ 108,933,844
Licenses and permits	3,823,205
Intergovernmental	1,352,248
Fines and forfeitures	4,581,822
Charges for services	6,568,430
Miscellaneous	152,506
Operating Transfer In	318,750
Subtotal Revenues	<u>125,730,805</u>
Use of Assigned Fund Balance - Compensation Study	3,000,000
TOTAL REVENUES GENERAL FUND	<u><u>\$ 128,730,805</u></u>

Appropriations:

Administration	\$ 2,043,624
Financial Services	2,382,574
Human Resources	989,369
MIS	3,396,088
Building Inspection	1,119,489
Business License	270,109
Tax Assessor	2,883,633
Animal Control	2,200,556
AGRI Center	337,220
Legal Services	1,064,222
Corrections and Maintenance	8,484,184
Sheriff	48,355,583
Coroner	442,816
Solicitor	2,112,030
Superior Court	4,696,031
State Court	2,014,787
Clerk of Court	3,448,530
BOE Appeals	99,707
Probate Court	1,109,244
Juvenile Court	2,501,092
District Attorney	2,589,069
Magistrate Court	1,548,815
Court Administration	3,714,168
Public Defender	1,890,097
Soil Conservation Service	151,254
County Agent	302,969
Elections	2,253,565
Tax Commissioner	3,169,976

Agencies:

Health Department	\$ 872,146
Hall County Library System	2,909,350
Community Service Center	998,325
Legacy Link	12,450
Lake Lanier Association	60,000
Avita Community Partners	60,000
Hall-Dawson CASA	53,250
Soil Conservation	8,000
Gateway House	36,350
Edmondson-Telford	28,500
Lake Lanier CVB	290,000

FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION

**BUDGET SUMMARY
HALL COUNTY, GEORGIA**

GENERAL FUND (cont.)

Greater Hall Chamber of Commerce	165,000	
Georgia Mountains Regional Commission	181,404	
Rape Response	8,000	
Forest Service	9,697	
Cime Business Incubator	50,000	
Supporting Adoption and Foster Families Together	46,000	
Family Ties - Gainesville	7,000	
Department of Family and Children Services	170,000	
Total:		<u>5,965,472</u>
Non Departmental:		
Indigent Defense	1,871,398	
Pauper Burial	75,000	
Retiree Health Insurance (County Share)	1,800,000	
OPEB Trust Contribution	1,600,000	
Contingency - Compensation Study (Pay Scale) Adjustment	3,536,202	
Enhanced 911 Communications Supplement	899,201	
Hall County Parks and Marina Fund Supplement	-	
Development Services Fund Supplement	2,332,811	
Parks and Leisure Fund Supplement	159,493	
Emergency Services Fund Supplement	370,626	
Contribution to the Capital Projects Fund	2,100,000	
Debt Service	168,500	
Other General Service Items	2,281,301	
Total:		<u>17,194,532</u>
TOTAL APPROPRIATIONS GENERAL FUND		<u><u>\$ 128,730,805</u></u>

FIRE SERVICES FUND

Revenues:		
Property Taxes	\$ 28,942,018	
Other Taxes	6,718,098	
Charges for Services	191,240	
Intergovernmental	10,000	
Miscellaneous	15,000	
TOTAL REVENUES FIRE FUND		<u><u>\$ 35,876,356</u></u>
Appropriations:		
Operations	\$ 35,876,356	
TOTAL APPROPRIATIONS FIRE FUND		<u><u>\$ 35,876,356</u></u>

EMERGENCY SERVICES FUND

Revenues:		
Property Taxes	\$ 7,053,835	
Other Taxes	50,370	
Charges for Services	5,492,426	
Miscellaneous	6,600	
Operating Transfer In (General Fund Supplement)	370,626	
TOTAL REVENUES EMERGENCY SERVICES FUND		<u><u>\$ 12,973,857</u></u>

**FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

Appropriations:					
	Operations			\$	12,973,857
	TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND			\$	12,973,857

DEVELOPMENT SERVICES FUND

Revenues:					
	Property Taxes			\$	7,100,488
	Other Taxes				58,170
	Licenses and Permits				150,000
	Charges for Services				10,072
	Intergovernmental				466,400
	Miscellaneous				14,440
	Operating Transfer In (General Fund Supplement)				2,332,811
	TOTAL REVENUES DEVELOPMENT SERVICES FUND			\$	10,132,381

Appropriations:					
	Operations			\$	10,132,381
	TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND			\$	10,132,381

PARKS & LEISURE SERVICES FUND

Revenues:					
	Property Taxes			\$	3,481,020
	Other Taxes				21,990
	Charges for Services				643,351
	Miscellaneous				67,610
	Operating Transfer In (General Fund Supplement)				159,493
	TOTAL REVENUES PARKS & LEISURE FUND			\$	4,373,464

Appropriations:					
	Operations			\$	4,373,464
	TOTAL APPROPRIATIONS PARKS & LEISURE FUND			\$	4,373,464

E911 FUND

Revenues:					
	Charges for Services			\$	4,214,752
	Miscellaneous				81,233
	Operating Transfer In (General Fund Supplement)				899,201
	TOTAL REVENUES E911 FUND			\$	5,195,186

**FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

Appropriations:							
	Operations			\$	5,195,186		
	TOTAL APPROPRIATIONS E911 FUND			\$	5,195,186		

PARKS MARINA FUND

Revenues:							
	Charges for Services			\$	825,553		
	Miscellaneous				11,700		
	TOTAL REVENUES PARK & MARINA FUND			\$	837,253		

Appropriations:							
	Operations			\$	837,253		
	TOTAL APPROPRIATIONS PARK & MARINA FUND			\$	837,253		

GRANT FUND

Revenues:							
	Intergovernmental			\$	12,081,849		
	Miscellaneous				2,107		
	TOTAL REVENUES GRANT FUND			\$	12,083,956		

Appropriations:							
	Miscellaneous Grant Programs			\$	12,083,956		
	TOTAL APPROPRIATIONS GRANT FUND			\$	12,083,956		

AMERICAN RESCUE PLAN FUND

Revenues:							
	Intergovernmental			\$	11,001,837		
	TOTAL REVENUES AMERICAN RESCUE PLAN FUND			\$	11,001,837		

Appropriations:							
	Miscellaneous Programs and Projects - American Rescue Plan			\$	11,001,837		
	TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND			\$	11,001,837		

STREET LIGHTING DISTRICTS FUND

Revenues:							
	Charges for Services			\$	1,205,000		
	Miscellaneous				9,000		
	TOTAL REVENUES STREET LIGHTING DISTRICTS FUND			\$	1,214,000		

Appropriations:							
	Operations			\$	1,214,000		
	TOTAL APPROPRIATIONS STREET LIGHTING DISTRICTS FUND			\$	1,214,000		

FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

RESTRICTED PROGRAMS FUND

Revenues:		
Intergovernmental	\$	1,892,326
Fines and Forfeitures		660,528
Charges for Services		1,382,899
Miscellaneous		10,000
Prior year reserves		1,702,968
TOTAL REVENUES RESTRICTED PROGRAMS FUND	\$	<u>5,648,721</u>

Appropriations:		
Operations	\$	5,648,721
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND	\$	<u>5,648,721</u>

LAW LIBRARY FUND

Revenues:		
Fines and Forfeitures	\$	148,584
TOTAL REVENUES LAW LIBRARY FUND	\$	<u>148,584</u>

Appropriations:		
Operations	\$	148,584
TOTAL APPROPRIATIONS LAW LIBRARY FUND	\$	<u>148,584</u>

RISK MANAGEMENT FUND

Revenues:		
Charges for Services	\$	3,463,767
TOTAL REVENUES RISK MANAGEMENT FUND	\$	<u>3,463,767</u>

Appropriations:		
Operations	\$	3,463,767
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	\$	<u>3,463,767</u>

GROUP INSURANCE FUND

Revenues:		
Charges for Services	\$	23,734,680
Insurance Premiums - employees and retirees		4,147,833
TOTAL REVENUES GROUP INSURANCE FUND	\$	<u>27,882,513</u>

Appropriations:		
Employee Services, Claims, and Operations	\$	27,882,513
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	\$	<u>27,882,513</u>

**FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

FLEET MAINTENANCE FUND

Revenues:	
Charges for Services	\$ 2,198,594
TOTAL REVENUES FLEET MAINTENANCE FUND	<u>\$ 2,198,594</u>
Appropriations:	
Operations	\$ 2,198,594
TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND	<u>\$ 2,198,594</u>

LANDFILL ENTERPRISE FUND

Revenues:	
Assessment Fees	\$ 3,673,225
Charges for Services	9,315,913
Miscellaneous	32,000
Prior year reserves	3,789,851
TOTAL REVENUES LANDFILL ENTERPRISE FUND	<u>\$ 16,810,989</u>
Appropriations:	
Operations	\$ 16,810,989
TOTAL APPROPRIATIONS LANDFILL ENTERPRISE FUND	<u>\$ 16,810,989</u>

WATER AND SEWER ENTERPRISE FUND

Revenues:	
Charges for Services	\$ 4,830,447
Prior year reserves	4,817,503
Miscellaneous	1,000
Operating Transfer In (SPLOST)	2,103,321
TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND	<u>\$ 11,752,271</u>
Appropriations:	
Sewer/Wastewater Operations	\$ 11,752,271
TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND	<u>\$ 11,752,271</u>

CAPITAL PROJECTS FUND

Revenues:	
Capital Contributions - Other Funds	\$ 4,671,893
Prior year reserves	14,640,812
TOTAL REVENUES CAPITAL PROJECTS FUND	<u>\$ 19,312,705</u>
Appropriations:	
Capital Programs	\$ 19,312,705
TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND	<u>\$ 19,312,705</u>

**FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

STATE ROADS FUND

Revenues:		
Intergovernmental		\$ 2,006,433
TOTAL REVENUES STATE ROADS		\$ 2,006,433

Appropriations:		
Roads and Related Improvements		\$ 2,006,433
TOTAL APPROPRIATIONS STATE ROADS		\$ 2,006,433

IMPACT FEES FUND

Revenues:		
Licenses and permits		\$ 1,516,228
Prior year reserves		1,077,628
TOTAL REVENUES IMPACT FEES		\$ 2,593,856

Appropriations:		
Parks, Library, Fire, Public Safety, and Sheriff Patrol		\$ 2,593,856
TOTAL APPROPRIATIONS IMPACT FEES		\$ 2,593,856

SPLOST VI FUND

Revenues:		
Funds Carried Forward		\$ 442,501
TOTAL REVENUES SPLOST VI		\$ 442,501

Appropriations:		
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.		\$ 442,501
TOTAL APPROPRIATIONS SPLOST VI		\$ 442,501

SPLOST VII FUND

Revenues:		
Funds Carried Forward		\$ 12,500,684
TOTAL REVENUES SPLOST VII		\$ 12,500,684

Appropriations:		
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.		\$ 12,500,684
TOTAL APPROPRIATIONS SPLOST VII		\$ 12,500,684

SPLOST VIII FUND

Revenues:		
Taxes		\$ 40,358,570
Funds Carried Forward		\$ 12,405,761
TOTAL REVENUES SPLOST VIII		\$ 52,764,331

Appropriations:		
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.		\$ 52,764,331
TOTAL APPROPRIATIONS SPLOST VIII		\$ 52,764,331

TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET		\$ 379,945,044
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**FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION
(FISCAL YEAR 2024-2028 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

CAPITAL PROJECTS FUND

Revenues:	
Capital Contributions from Operating Funds	\$ 33,188,042
Prior Year Reserves	40,563,162
TOTAL REVENUES - CAPITAL PROJECTS FUND	<u>\$ 73,751,204</u>
Appropriations:	
Construction / Equipment and Related Costs	\$ 73,751,204
TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND	<u>\$ 73,751,204</u>

SEWER FUND

Revenues:	
Prior Year Reserves	\$ 20,756,196
Ordinary Revenues - Sewer Fund	20,756,196
TOTAL REVENUES - SEWER FUND	<u>\$ 41,512,392</u>
Appropriations:	
Sewer Infrastructure Improvements	\$ 41,512,392
TOTAL APPROPRIATIONS - SEWER FUND	<u>\$ 41,512,392</u>

LANDFILL FUND

Revenues:	
Prior Year Reserves	\$ 11,354,200
Ordinary Revenues - Landfill Fund	11,354,200
TOTAL REVENUES - LANDFILL FUND	<u>\$ 22,708,400</u>
Appropriations:	
Heavy Equipment and Vehicles	\$ 22,708,400
TOTAL APPROPRIATIONS - LANDFILL FUND	<u>\$ 22,708,400</u>

SPLOST VII FUND

Revenues:	
Prior Year Reserves	\$ 5,963,624
TOTAL REVENUES - SPLOST VII	<u>\$ 5,963,624</u>
Appropriations:	
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 5,963,624
TOTAL APPROPRIATIONS - SPLOST VII	<u>\$ 5,963,624</u>

**FISCAL YEAR 2023 MID-YEAR BUDGET RECONCILIATION RESOLUTION
(FISCAL YEAR 2024-2028 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

SPLOST VIII FUND

Revenues:

Taxes	\$ 134,613,711
TOTAL REVENUES - SPLOST VIII	\$ 134,613,711

Appropriations:

Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	\$ 134,613,711
TOTAL APPROPRIATIONS - SPLOST VIII	\$ 134,613,711

GRANT / AMERICAN RESCUE PLAN / RESTRICTED FUNDS

Revenues:

Intergovernmental	\$ 19,737,986
TOTAL REVENUES - IMPACT FEES	\$ 19,737,986

Appropriations:

Park Enhancements / Additions / American Rescue Plan CIP Projects	\$ 19,737,986
TOTAL APPROPRIATIONS - IMPACT FEES	\$ 19,737,986

OTHER CAPITAL FUNDING SOURCES

Revenues:

Other Capital Funding Sources	\$ 69,124,607
TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES	\$ 69,124,607

Appropriations:

Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 69,124,607
TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES	\$ 69,124,607

TOTAL PROPOSED BUDGET - FY 2024-2028 CAPITAL IMPROVEMENT PLAN	\$ 367,411,924
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