

# HALL COUNTY FISCAL YEAR 2024 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2024 BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, 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 2023 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 2024 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2024 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 2024 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 2024 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 2024 Budget contains 1,843.5 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 2024 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 2024 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 2024 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 2024 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**GENERAL FUND**

Revenues:

Taxes	\$ 109,022,159
Licenses and permits	2,701,941
Intergovernmental	1,361,439
Fines and forfeitures	4,755,085
Charges for services	9,927,748
Miscellaneous	569,611
Contributions / Donations	15,000
Investment Income	100,100
Operating Transfer In	360,000
<b>Subtotal Revenues</b>	<b>128,813,083</b>
Use of Assigned Fund Balance - Compensation Study	6,500,000
<b>TOTAL REVENUES GENERAL FUND</b>	<b>\$ 135,313,083</b>

Appropriations:

Administration	\$ 1,892,615
Board of Commissioners	447,157
Financial Services	2,583,537
Human Resources	1,205,890
MIS	5,254,040
Building Inspection	1,148,390
Business License	289,027
Tax Assessor	3,249,493
Animal Services	2,561,730
Agricultural Center	431,663
Legal Services	961,594
Corrections and Maintenance	9,955,971
Sheriff	51,720,103
Coroner	579,517
Solicitor	2,410,825
Superior Court	4,806,686
State Court	2,822,939
Clerk of Court	3,982,742
BOE Appeals	104,771
Probate Court	1,275,307
Juvenile Court	4,004,172
District Attorney	2,547,277
Magistrate Court	1,778,234
Court Administration	5,300,632
Public Defender	2,155,416
Soil Conservation Service	160,408
Extension Office	255,864
Elections	2,754,389
Tax Commissioner	3,802,371

**FISCAL YEAR 2024 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**GENERAL FUND (cont.)**

Agencies:

Health Department	\$	901,869
Hall County Library System		3,168,050
Community Service Center		1,196,298
Legacy Link		14,050
Lake Lanier Association		63,000
Avita Community Partners		60,000
Hall-Dawson CASA		53,250
Soil Conservation		8,000
Gateway House		39,985
Edmondson-Telford		28,500
Elachee		11,800
Greater Hall Chamber of Commerce		185,000
Georgia Mountains Regional Commission		180,653
Rape Response		9,000
Forest Service		9,697
Cime Business Incubator		50,000
Supporting Adoption and Foster Families Together		48,000
Family Ties - Gainesville		7,000
Department of Family and Children Services		200,000
Total:		6,234,152

Non Departmental:

Retiree Health Insurance (County Share)		1,800,000
OPEB Trust Contribution		1,600,000
Enhanced 911 Communications Supplement		1,204,689
Hall County Parks and Marina Fund Supplement		-
Development Services Fund Supplement		2,234,908
Parks and Leisure Fund Supplement		76,977
Emergency Services Fund Supplement		-
Contribution to the Capital Projects Fund		-
Debt Service		167,500
Other General Service Items		1,552,097
Total:		8,636,171

**TOTAL APPROPRIATIONS GENERAL FUND**

**\$ 135,313,083**

**FIRE SERVICES FUND**

Revenues:

Taxes	\$	41,781,437
Charges for Services		187,921
Intergovernmental		15,642
Investment Income		15,000
<b>TOTAL REVENUES FIRE SERVICES FUND</b>		<b>\$ 42,000,000</b>

Appropriations:

Operations	\$	42,000,000
<b>TOTAL APPROPRIATIONS FIRE SERVICES FUND</b>		<b>\$ 42,000,000</b>

**FISCAL YEAR 2024 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**EMERGENCY SERVICES FUND**

Revenues:	
Taxes	\$ 8,738,627
Charges for Services	5,371,583
Miscellaneous	100,000
Investment Income	3,000
Operating Transfer In (General Fund Supplement)	-
<b>TOTAL REVENUES EMERGENCY SERVICES FUND</b>	<b><u>\$ 14,213,210</u></b>

Appropriations:	
Operations	\$ 14,213,210
<b>TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND</b>	<b><u>\$ 14,213,210</u></b>

**DEVELOPMENT SERVICES FUND**

Revenues:	
Taxes	\$ 8,856,764
Licenses and Permits	180,000
Charges for Services	93,887
Intergovernmental	466,400
Investment Income	4,000
Miscellaneous	14,440
Operating Transfer In (General Fund Supplement)	2,234,908
<b>TOTAL REVENUES DEVELOPMENT SERVICES FUND</b>	<b><u>\$ 11,850,399</u></b>

Appropriations:	
Operations	\$ 11,850,399
<b>TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND</b>	<b><u>\$ 11,850,399</u></b>

**PARKS & LEISURE SERVICES FUND**

Revenues:	
Taxes	\$ 4,291,730
Charges for Services	468,597
Contributions / Donations	500
Investment Income	2,000
Miscellaneous	212,095
Operating Transfer In (General Fund Supplement)	76,977
<b>TOTAL REVENUES PARKS &amp; LEISURE SERVICES FUND</b>	<b><u>\$ 5,051,899</u></b>

Appropriations:	
Operations	\$ 5,051,899
<b>TOTAL APPROPRIATIONS PARKS &amp; LEISURE SERVICES FUND</b>	<b><u>\$ 5,051,899</u></b>

**E911 FUND**

Revenues:	
Charges for Services	\$ 4,467,415
Investment Income	1,000
Miscellaneous	13,096
Operating Transfer In (General Fund Supplement)	1,204,689
<b>TOTAL REVENUES E911 FUND</b>	<b><u>\$ 5,686,200</u></b>

**FISCAL YEAR 2024 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

Appropriations:	
Operations	\$ 5,686,200
<b>TOTAL APPROPRIATIONS E911 FUND</b>	<b><u>\$ 5,686,200</u></b>

**PARKS MARINA FUND**

Revenues:	
Charges for Services	\$ 625,036
Investment Income	1,500
Miscellaneous	748,920
Prior Year Reserves - for Capital Projects	417,490
<b>TOTAL REVENUES PARKS MARINA FUND</b>	<b><u>\$ 1,792,946</u></b>

Appropriations:	
Operations	\$ 1,792,946
<b>TOTAL APPROPRIATIONS PARKS MARINA FUND</b>	<b><u>\$ 1,792,946</u></b>

**MULTIPLE GRANTS FUND**

Revenues:	
Intergovernmental	\$ 13,447,551
Contributions / Donations	12,000
<b>TOTAL REVENUES MULTIPLE GRANTS FUND</b>	<b><u>\$ 13,459,551</u></b>

Appropriations:	
Miscellaneous Grant Programs	\$ 13,459,551
<b>TOTAL APPROPRIATIONS MULTIPLE GRANTS FUND</b>	<b><u>\$ 13,459,551</u></b>

**AMERICAN RESCUE PLAN FUND**

Revenues:	
Intergovernmental	\$ 13,417,609
<b>TOTAL REVENUES AMERICAN RESCUE PLAN FUND</b>	<b><u>\$ 13,417,609</u></b>

Appropriations:	
Miscellaneous Programs and Projects - American Rescue Plan	\$ 13,417,609
<b>TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND</b>	<b><u>\$ 13,417,609</u></b>

**SPECIAL ASSESSMENTS (STREET LIGHTING DISTRICTS) FUND**

Revenues:	
Charges for Services	\$ 1,205,000
<b>TOTAL REVENUES SPECIAL ASSESSMENTS FUND</b>	<b><u>\$ 1,205,000</u></b>

Appropriations:	
Operations	\$ 1,205,000
<b>TOTAL APPROPRIATIONS SPECIAL ASSESSMENTS FUND</b>	<b><u>\$ 1,205,000</u></b>

**FISCAL YEAR 2024 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**RESTRICTED PROGRAMS FUND**

Revenues:

Intergovernmental	\$ 1,627,509
Fines and Forfeitures	425,743
Charges for Services	815,278
Contributions / Donations	17,000
Miscellaneous	425,600
Prior year reserves	787,558
<b>TOTAL REVENUES RESTRICTED PROGRAMS FUND</b>	<b><u><u>\$ 4,098,688</u></u></b>

Appropriations:

Operations	\$ 4,098,688
<b>TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND</b>	<b><u><u>\$ 4,098,688</u></u></b>

**CONFISCATED ASSETS FUND**

Revenues:

Fines and Forfeitures	\$ 39,000
Prior Year Reserves	99,000
<b>TOTAL REVENUES CONFISCATED ASSETS FUND</b>	<b><u><u>\$ 138,000</u></u></b>

Appropriations:

Operations	\$ 138,000
<b>TOTAL APPROPRIATIONS CONFISCATED ASSETS FUND</b>	<b><u><u>\$ 138,000</u></u></b>

**DATE FUND**

Revenues:

Charges for Services	\$ 42,000
Fines and Forfeitures	114,000
Prior Year Reserves	76,700
<b>TOTAL REVENUES DATE FUND</b>	<b><u><u>\$ 232,700</u></u></b>

Appropriations:

Operations	\$ 232,700
<b>TOTAL APPROPRIATIONS DATE FUND</b>	<b><u><u>\$ 232,700</u></u></b>

**HOTEL MOTEL TAX FUND**

Revenues:

Taxes	\$ 259,000
<b>TOTAL REVENUES HOTEL MOTEL TAX FUND</b>	<b><u><u>\$ 259,000</u></u></b>

Appropriations:

Agency Allocation	\$ 259,000
<b>TOTAL APPROPRIATIONS HOTEL MOTEL TAX FUND</b>	<b><u><u>\$ 259,000</u></u></b>

**LAW LIBRARY FUND**

Revenues:

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

**FISCAL YEAR 2024 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

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

**RISK MANAGEMENT FUND**

Revenues:					
	Charges for Services			\$	3,818,764
	<b>TOTAL REVENUES RISK MANAGEMENT FUND</b>			<b>\$</b>	<b>3,818,764</b>

Appropriations:					
	Operations			\$	3,818,764
	<b>TOTAL APPROPRIATIONS RISK MANAGEMENT FUND</b>			<b>\$</b>	<b>3,818,764</b>

**GROUP INSURANCE FUND**

Revenues:					
	Charges for Services			\$	24,004,056
	Miscellaneous				5,266,034
	<b>TOTAL REVENUES GROUP INSURANCE FUND</b>			<b>\$</b>	<b>29,270,090</b>

Appropriations:					
	Employee Services, Claims, and Operations			\$	29,270,090
	<b>TOTAL APPROPRIATIONS GROUP INSURANCE FUND</b>			<b>\$</b>	<b>29,270,090</b>

**FLEET MAINTENANCE FUND**

Revenues:					
	Charges for Services			\$	1,860,553
	<b>TOTAL REVENUES FLEET MAINTENANCE FUND</b>			<b>\$</b>	<b>1,860,553</b>

Appropriations:					
	Operations			\$	1,860,553
	<b>TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND</b>			<b>\$</b>	<b>1,860,553</b>

**SOLID WASTE ENTERPRISE FUND**

Revenues:					
	Assessment Fees			\$	3,673,225
	Charges for Services				8,890,545
	Investment Income				20,000
	Prior year reserves				6,062,750
	<b>TOTAL REVENUES SOLID WASTE ENTERPRISE FUND</b>			<b>\$</b>	<b>18,646,520</b>

Appropriations:					
	Operations			\$	18,646,520
	<b>TOTAL APPROPRIATIONS SOLID WASTE ENTERPRISE FUND</b>			<b>\$</b>	<b>18,646,520</b>

**STORMWATER FUND**

Revenues:					
	Charges for Services			\$	235,000
	<b>TOTAL REVENUES STORMWATER FUND</b>			<b>\$</b>	<b>235,000</b>

**FISCAL YEAR 2024 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

Appropriations:		
Stormwater Operations	\$	235,000
<b>TOTAL APPROPRIATIONS STORMWATER FUND</b>	<b>\$</b>	<b>235,000</b>

**WATER AND SEWER ENTERPRISE FUND**

Revenues:		
Charges for Services	\$	4,554,522
Prior year reserves		3,892,452
Licenses and Permits		40,000
Investment Income		1,500
Operating Transfer In (SPLOST)		2,103,321
<b>TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND</b>	<b>\$</b>	<b>10,591,795</b>

Appropriations:		
Sewer/Wastewater Operations	\$	10,591,795
<b>TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND</b>	<b>\$</b>	<b>10,591,795</b>

**CAPITAL PROJECTS FUND**

Revenues:		
Capital Contributions - Other Funds	\$	7,425,789
Prior year reserves		10,743,371
<b>TOTAL REVENUES CAPITAL PROJECTS FUND</b>	<b>\$</b>	<b>18,169,160</b>

Appropriations:		
Capital Programs	\$	18,169,160
<b>TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND</b>	<b>\$</b>	<b>18,169,160</b>

**STATE ROADS FUND**

Revenues:		
Intergovernmental	\$	2,046,711
<b>TOTAL REVENUES STATE ROADS FUND</b>	<b>\$</b>	<b>2,046,711</b>

Appropriations:		
Roads and Related Improvements	\$	2,046,711
<b>TOTAL APPROPRIATIONS STATE ROADS FUND</b>	<b>\$</b>	<b>2,046,711</b>

**IMPACT FEES FUND**

Revenues:		
Charges for Services	\$	1,466,258
Prior year reserves		1,099,742
<b>TOTAL REVENUES IMPACT FEES FUND</b>	<b>\$</b>	<b>2,566,000</b>

Appropriations:		
Parks, Library, Fire, Public Safety, and Sheriff Patrol	\$	2,566,000
<b>TOTAL APPROPRIATIONS IMPACT FEES FUND</b>	<b>\$</b>	<b>2,566,000</b>

**FISCAL YEAR 2024 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**SPLOST VI FUND**

Revenues:

Funds Carried Forward	\$ 338,352
<b>TOTAL REVENUES SPLOST VI FUND</b>	<b><u>\$ 338,352</u></b>

Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 338,352
<b>TOTAL APPROPRIATIONS SPLOST VI FUND</b>	<b><u>\$ 338,352</u></b>

**SPLOST VII FUND**

Revenues:

Funds Carried Forward	\$ 10,036,175
<b>TOTAL REVENUES SPLOST VII FUND</b>	<b><u>\$ 10,036,175</u></b>

Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 10,036,175
<b>TOTAL APPROPRIATIONS SPLOST VII FUND</b>	<b><u>\$ 10,036,175</u></b>

**SPLOST VIII FUND**

Revenues:

Taxes	\$ 49,680,642
Funds Carried Forward	14,789,256
<b>TOTAL REVENUES SPLOST VIII FUND</b>	<b><u>\$ 64,469,898</u></b>

Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 64,469,898
<b>TOTAL APPROPRIATIONS SPLOST VIII FUND</b>	<b><u>\$ 64,469,898</u></b>

<b>TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET</b>	<b><u>\$ 410,915,887</u></b>
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**FISCAL YEAR 2024 BUDGET RESOLUTION  
(FISCAL YEAR 2025-2029 CAPITAL IMPROVEMENT PLAN)  
HALL COUNTY, GEORGIA**

**CAPITAL PROJECTS FUND**

Revenues:

Capital Contributions from Operating Funds	\$ 48,711,890
Prior Year Reserves	59,536,754
<b>TOTAL REVENUES - CAPITAL PROJECTS FUND</b>	<b><u><u>\$ 108,248,644</u></u></b>

Appropriations:

Construction / Equipment and Related Costs	\$ 108,248,644
<b>TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND</b>	<b><u><u>\$ 108,248,644</u></u></b>

**WATER AND SEWER ENTERPRISE FUND**

Revenues:

Prior Year Reserves	\$ 24,159,113
Ordinary Revenues - Sewer Fund	24,159,113
<b>TOTAL REVENUES - WATER AND SEWER ENTERPRISE FUND</b>	<b><u><u>\$ 48,318,226</u></u></b>

Appropriations:

Sewer Infrastructure Improvements	\$ 48,318,226
<b>TOTAL APPROPRIATIONS - WATER AND SEWER ENTERPRISE FUND</b>	<b><u><u>\$ 48,318,226</u></u></b>

**SOLID WASTE ENTERPRISE FUND**

Revenues:

Prior Year Reserves	\$ 28,449,997
Ordinary Revenues - Solid Waste Enterprise Fund	28,449,997
<b>TOTAL REVENUES - SOLID WASTE ENTERPRISE FUND</b>	<b><u><u>\$ 56,899,994</u></u></b>

Appropriations:

Heavy Equipment and Vehicles	\$ 56,899,994
<b>TOTAL APPROPRIATIONS - SOLID WASTE ENTERPRISE FUND</b>	<b><u><u>\$ 56,899,994</u></u></b>

**IMPACT FEES FUND**

Revenues:

Charges for Services	\$ 518,099
Prior year reserves	518,099
<b>TOTAL REVENUES - IMPACT FEES FUND</b>	<b><u><u>\$ 1,036,197</u></u></b>

Appropriations:

Parks, Library, Fire, Public Safety, and Sheriff Patrol	\$ 1,036,197
<b>TOTAL APPROPRIATIONS - IMPACT FEES FUND</b>	<b><u><u>\$ 1,036,197</u></u></b>

**SPLOST VII FUND**

Revenues:

**FISCAL YEAR 2024 BUDGET RESOLUTION  
(FISCAL YEAR 2025-2029 CAPITAL IMPROVEMENT PLAN)  
HALL COUNTY, GEORGIA**

Prior Year Reserves	\$	6,078,865
<b>TOTAL REVENUES - SPLOST VII FUND</b>	<b>\$</b>	<b>6,078,865</b>

Appropriations:

Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$	6,078,865
<b>TOTAL APPROPRIATIONS - SPLOST VII FUND</b>	<b>\$</b>	<b>6,078,865</b>

**SPLOST VIII FUND**

Revenues:

Taxes	\$	118,050,526
<b>TOTAL REVENUES - SPLOST VIII FUND</b>	<b>\$</b>	<b>118,050,526</b>

Appropriations:

Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	\$	118,050,526
<b>TOTAL APPROPRIATIONS - SPLOST VIII FUND</b>	<b>\$</b>	<b>118,050,526</b>

**MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED FUNDS**

Revenues:

Intergovernmental	\$	13,978,276
<b>TOTAL REVENUES - MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED</b>	<b>\$</b>	<b>13,978,276</b>

Appropriations:

Park Enhancements / Additions / American Rescue Plan CIP Projects	\$	13,978,276
<b>TOTAL APPROPRIATIONS - MULTIPLE GRANT / AMERICAN RESCUE / RESTRICTED</b>	<b>\$</b>	<b>13,978,276</b>

**OTHER CAPITAL FUNDING SOURCES**

Revenues:

Other Capital Funding Sources	\$	258,824,684
<b>TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES</b>	<b>\$</b>	<b>258,824,684</b>

Appropriations:

Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$	258,824,684
<b>TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES</b>	<b>\$</b>	<b>258,824,684</b>

<b>TOTAL PROPOSED BUDGET - FY 2025-2029 CAPITAL IMPROVEMENT PLAN</b>	<b>\$</b>	<b>611,435,412</b>
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