

HALL COUNTY FISCAL YEAR 2025 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2025 BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025, 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 2024 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 2025 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2025 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 2025 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 2025 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 2025 Budget contains 1,853 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 2025 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.

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 2025 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 2025 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 2025 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

GENERAL FUND

Revenues:

Taxes	\$ 111,680,144
Licenses and permits	3,187,536
Intergovernmental	1,086,431
Fines and forfeitures	4,580,388
Charges for services	10,743,531
Miscellaneous	613,000
Contributions / Donations	36,238
Investment Income	110,000
Operating Transfer In	180,000
Subtotal Revenues	<u>132,217,268</u>
Use of Assigned Fund Balance - Compensation Study	-
TOTAL REVENUES GENERAL FUND	<u><u>\$ 132,217,268</u></u>

Appropriations:

Administration	\$ 1,855,148
Board of Commissioners	478,253
Financial Services	2,535,103
Human Resources	1,072,872
MIS	5,496,981
Building Inspection	907,384
Business License	251,894
Tax Assessor	3,263,714
Animal Services	2,897,614
Agricultural Center	453,602
Legal Services	810,724
Corrections and Maintenance	9,476,607
Sheriff	51,729,250
Coroner	657,997
Solicitor	2,487,483
Superior Court	4,058,007
State Court	2,961,893
Clerk of Court	3,764,216
BOE Appeals	146,240
Probate Court	1,210,794
Juvenile Court	4,569,567
District Attorney	2,906,672
Magistrate Court	1,986,774
Court Administration	5,466,066

**FISCAL YEAR 2025 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

Public Defender	2,300,931
Soil Conservation Service	147,367
Extension Office	264,849
Elections	2,154,798
Tax Commissioner	3,943,685

GENERAL FUND (cont.)

Agencies:

Health Department	\$ 901,463	
Hall County Library System	3,392,428	
Community Service Center	857,180	
Legacy Link	16,000	
Lake Lanier Association	63,000	
Avita Community Partners	65,000	
Hall-Dawson CASA	53,250	
Soil Conservation	8,000	
Gateway House	42,000	
Edmondson-Telford	28,500	
Elachee	15,000	
Greater Hall Chamber of Commerce	185,000	
Georgia Mountains Regional Commission	183,165	
Rape Response	10,000	
Forest Service	9,697	
Supporting Adoption and Foster Families Together	48,000	
Family Ties - Gainesville	7,000	
Department of Family and Children Services	225,000	
Total:		6,109,683

Non Departmental:

Retiree Health Insurance (County Share)	1,800,000	
OPEB Trust Contribution	311,768	
Enhanced 911 Communications Supplement	908,224	
Contribution to the Capital Projects Fund	1,213,507	
Debt Service	171,250	
Other General Service Items	1,446,351	
Total:		5,851,100

TOTAL APPROPRIATIONS GENERAL FUND

\$ 132,217,268

FIRE SERVICES FUND

Revenues:

Taxes	\$ 45,234,753
Charges for Services	195,000
Intergovernmental	8,954
Investment Income	40,000
TOTAL REVENUES FIRE SERVICES FUND	\$ 45,478,707

Appropriations:

Operations	\$ 45,478,707
TOTAL APPROPRIATIONS FIRE SERVICES FUND	\$ 45,478,707

**FISCAL YEAR 2025 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

EMERGENCY SERVICES FUND

Revenues:	
Taxes	\$ 9,493,625
Charges for Services	5,509,511
Miscellaneous	3,600
Investment Income	10,000
Operating Transfer In (General Fund Supplement)	-
TOTAL REVENUES EMERGENCY SERVICES FUND	<u>\$ 15,016,736</u>

Appropriations:	
Operations	\$ 15,016,736
TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND	<u>\$ 15,016,736</u>

DEVELOPMENT SERVICES FUND

Revenues:	
Taxes	\$ 10,981,925
Licenses and Permits	153,249
Charges for Services	93,887
Intergovernmental	519,614
Investment Income	10,000
Miscellaneous	10,440
Operating Transfer In (General Fund Supplement)	-
TOTAL REVENUES DEVELOPMENT SERVICES FUND	<u>\$ 11,769,115</u>

Appropriations:	
Operations	\$ 11,769,115
TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND	<u>\$ 11,769,115</u>

PARKS & LEISURE SERVICES FUND

Revenues:	
Taxes	\$ 5,551,011
Charges for Services	545,379
Contributions / Donations	300
Investment Income	3,000
Miscellaneous	231,932
Operating Transfer In (General Fund Supplement)	-
TOTAL REVENUES PARKS & LEISURE SERVICES FUND	<u>\$ 6,331,622</u>

Appropriations:	
Operations	\$ 6,331,622
TOTAL APPROPRIATIONS PARKS & LEISURE SERVICES FUND	<u>\$ 6,331,622</u>

E911 FUND

Revenues:	
Charges for Services	\$ 4,661,622
Investment Income	1,779
Miscellaneous	19,475
Operating Transfer In (General Fund Supplement)	908,224
TOTAL REVENUES E911 FUND	<u>\$ 5,591,100</u>

**FISCAL YEAR 2025 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

Appropriations:		
Operations		\$ 5,591,100
TOTAL APPROPRIATIONS E911 FUND		<u>\$ 5,591,100</u>

PARKS MARINA FUND

Revenues:		
Charges for Services		\$ 659,900
Investment Income		3,700
Miscellaneous		1,209,700
Prior Year Reserves - for Capital Projects		103,866
TOTAL REVENUES PARKS MARINA FUND		<u>\$ 1,977,166</u>

Appropriations:		
Operations		\$ 1,977,166
TOTAL APPROPRIATIONS PARKS MARINA FUND		<u>\$ 1,977,166</u>

MULTIPLE GRANTS FUND

Revenues:		
Intergovernmental		\$ 8,067,598
Contributions / Donations		13,061
TOTAL REVENUES MULTIPLE GRANTS FUND		<u>\$ 8,080,659</u>

Appropriations:		
Miscellaneous Grant Programs		\$ 8,080,659
TOTAL APPROPRIATIONS MULTIPLE GRANTS FUND		<u>\$ 8,080,659</u>

AMERICAN RESCUE PLAN FUND

Revenues:		
Intergovernmental		\$ 11,449,608
TOTAL REVENUES AMERICAN RESCUE PLAN FUND		<u>\$ 11,449,608</u>

Appropriations:		
Miscellaneous Programs and Projects - American Rescue Plan		\$ 11,449,608
TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND		<u>\$ 11,449,608</u>

SPECIAL ASSESSMENTS (STREET LIGHTING DISTRICTS) FUND

Revenues:		
Charges for Services		\$ 1,255,000
TOTAL REVENUES SPECIAL ASSESSMENTS FUND		<u>\$ 1,255,000</u>

Appropriations:		
Operations		\$ 1,255,000
TOTAL APPROPRIATIONS SPECIAL ASSESSMENTS FUND		<u>\$ 1,255,000</u>

**FISCAL YEAR 2025 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

RESTRICTED PROGRAMS FUND

Revenues:		
Intergovernmental	\$	1,779,388
Fines and Forfeitures		347,843
Charges for Services		971,848
Contributions / Donations		-
Miscellaneous		412,000
Prior year reserves		909,825
TOTAL REVENUES RESTRICTED PROGRAMS FUND	\$	<u>4,420,904</u>

Appropriations:		
Operations	\$	4,420,904
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND	\$	<u>4,420,904</u>

CONFISCATED ASSETS FUND

Revenues:		
Fines and Forfeitures	\$	39,000
Prior Year Reserves		42,000
TOTAL REVENUES CONFISCATED ASSETS FUND	\$	<u>81,000</u>

Appropriations:		
Operations	\$	81,000
TOTAL APPROPRIATIONS CONFISCATED ASSETS FUND	\$	<u>81,000</u>

DATE FUND

Revenues:		
Charges for Services	\$	40,800
Fines and Forfeitures		108,380
Prior Year Reserves		100,450
TOTAL REVENUES DATE FUND	\$	<u>249,630</u>

Appropriations:		
Operations	\$	249,630
TOTAL APPROPRIATIONS DATE FUND	\$	<u>249,630</u>

LOCAL GOVT SHARE OF OPIOID FUND

Revenues:		
Miscellaneous	\$	300,000
TOTAL REVENUES LOCAL GOVT SHARE OF OPIOID FUND	\$	<u>300,000</u>

Appropriations:		
Operations	\$	300,000
TOTAL APPROPRIATIONS LOCAL GOVT SHARE OF OPIOID FUND	\$	<u>300,000</u>

HOTEL MOTEL TAX FUND

Revenues:		
Taxes	\$	295,000
TOTAL REVENUES HOTEL MOTEL TAX FUND	\$	<u>295,000</u>

**FISCAL YEAR 2025 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

Appropriations:			
Agency Allocation		\$	295,000
TOTAL APPROPRIATIONS HOTEL MOTEL TAX FUND		\$	295,000

LAW LIBRARY FUND

Revenues:			
Fines and Forfeitures		\$	192,936
TOTAL REVENUES LAW LIBRARY FUND		\$	192,936

Appropriations:			
Operations		\$	192,936
TOTAL APPROPRIATIONS LAW LIBRARY FUND		\$	192,936

RISK MANAGEMENT FUND

Revenues:			
Charges for Services		\$	4,058,882
TOTAL REVENUES RISK MANAGEMENT FUND		\$	4,058,882

Appropriations:			
Operations		\$	4,058,882
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND		\$	4,058,882

GROUP INSURANCE FUND

Revenues:			
Charges for Services		\$	26,656,828
Miscellaneous			5,847,525
TOTAL REVENUES GROUP INSURANCE FUND		\$	32,504,353

Appropriations:			
Employee Services, Claims, and Operations		\$	32,504,353
TOTAL APPROPRIATIONS GROUP INSURANCE FUND		\$	32,504,353

FLEET MAINTENANCE FUND

Revenues:			
Charges for Services		\$	1,949,504
TOTAL REVENUES FLEET MAINTENANCE FUND		\$	1,949,504

Appropriations:			
Operations		\$	1,949,504
TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND		\$	1,949,504

SOLID WASTE ENTERPRISE FUND

Revenues:			
Assessment Fees		\$	3,673,225
Charges for Services			6,989,265
Investment Income			55,000
Prior year reserves			7,132,612
TOTAL REVENUES SOLID WASTE ENTERPRISE FUND		\$	17,850,102

**FISCAL YEAR 2025 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

Appropriations:					
	Operations			\$	17,850,102
	TOTAL APPROPRIATIONS SOLID WASTE ENTERPRISE FUND			\$	17,850,102

STORMWATER FUND

Revenues:					
	Charges for Services			\$	238,000
	TOTAL REVENUES STORMWATER FUND			\$	238,000

Appropriations:					
	Stormwater Operations			\$	238,000
	TOTAL APPROPRIATIONS STORMWATER FUND			\$	238,000

WATER AND SEWER ENTERPRISE FUND

Revenues:					
	Charges for Services			\$	4,709,440
	Prior year reserves				6,063,440
	Licenses and Permits				55,000
	Investment Income				40,000
	Operating Transfer In (SPLOST)				2,103,321
	TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND			\$	12,971,201

Appropriations:					
	Sewer/Wastewater Operations			\$	12,971,201
	TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND			\$	12,971,201

CAPITAL PROJECTS FUND

Revenues:					
	Capital Contributions - Other Funds			\$	14,201,396
	Prior year reserves				-
	TOTAL REVENUES CAPITAL PROJECTS FUND			\$	14,201,396

Appropriations:					
	Capital Programs			\$	14,201,396
	TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND			\$	14,201,396

STATE ROADS FUND

Revenues:					
	Intergovernmental			\$	7,215,486
	TOTAL REVENUES STATE ROADS FUND			\$	7,215,486

Appropriations:					
	Roads and Related Improvements			\$	7,215,486
	TOTAL APPROPRIATIONS STATE ROADS FUND			\$	7,215,486

IMPACT FEES FUND

Revenues:					
	Charges for Services			\$	1,425,310
	Prior year reserves				533,690

**FISCAL YEAR 2025 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

TOTAL REVENUES IMPACT FEES FUND	\$ 1,959,000
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Appropriations:

Parks, Library, Fire, Public Safety, and Sheriff Patrol	\$ 1,959,000
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TOTAL APPROPRIATIONS IMPACT FEES FUND	\$ 1,959,000
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SPLOST VII FUND

Revenues:

Funds Carried Forward	\$ 4,206,171
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TOTAL REVENUES SPLOST VII FUND	\$ 4,206,171
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Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 4,206,171
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TOTAL APPROPRIATIONS SPLOST VII FUND	\$ 4,206,171
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SPLOST VIII FUND

Revenues:

Taxes	\$ 51,889,452
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Funds Carried Forward	9,461,613
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TOTAL REVENUES SPLOST VIII FUND	\$ 61,351,065
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Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 61,351,065
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TOTAL APPROPRIATIONS SPLOST VIII FUND	\$ 61,351,065
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TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET	\$ 403,211,611
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**FISCAL YEAR 2025 BUDGET RESOLUTION
(FISCAL YEAR 2026-2030 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

CAPITAL PROJECTS FUND

Revenues:	
Capital Contributions from Operating Funds	\$ 59,525,814
Prior Year Reserves	72,753,772
TOTAL REVENUES - CAPITAL PROJECTS FUND	<u>\$ 132,279,586</u>

Appropriations:	
Construction / Equipment and Related Costs	\$ 132,279,586
TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND	<u>\$ 132,279,586</u>

PARKS MARINA FUND

Revenues:	
Ordinary Revenues - Parks Marina Fund	17,500
TOTAL REVENUES - PARKS MARINA FUND	<u>\$ 17,500</u>

Appropriations:	
Park Enhancements and Improvements	\$ 17,500
TOTAL APPROPRIATIONS - PARKS MARINA FUND	<u>\$ 17,500</u>

WATER AND SEWER ENTERPRISE FUND

Revenues:	
Prior Year Reserves	\$ 22,400,862
Ordinary Revenues - Sewer Fund	22,400,862
TOTAL REVENUES - WATER AND SEWER ENTERPRISE FUND	<u>\$ 44,801,723</u>

Appropriations:	
Sewer Infrastructure Improvements	\$ 44,801,723
TOTAL APPROPRIATIONS - WATER AND SEWER ENTERPRISE FUND	<u>\$ 44,801,723</u>

SOLID WASTE ENTERPRISE FUND

Revenues:	
Prior Year Reserves	\$ 44,958,010
Ordinary Revenues - Solid Waste Enterprise Fund	44,958,010
TOTAL REVENUES - SOLID WASTE ENTERPRISE FUND	<u>\$ 89,916,020</u>

Appropriations:	
Heavy Equipment and Vehicles	\$ 89,916,020
TOTAL APPROPRIATIONS - SOLID WASTE ENTERPRISE FUND	<u>\$ 89,916,020</u>

IMPACT FEES FUND

Revenues:	
Charges for Services	\$ 268,099
Prior year reserves	268,099
TOTAL REVENUES - IMPACT FEES FUND	<u>\$ 536,197</u>

Appropriations:	
Parks, Library, Fire, Public Safety, and Sheriff Patrol	\$ 536,197
TOTAL APPROPRIATIONS - IMPACT FEES FUND	<u>\$ 536,197</u>

STATE ROADS FUND

**FISCAL YEAR 2025 BUDGET RESOLUTION
(FISCAL YEAR 2026-2030 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

Revenues:	
Intergovernmental	\$ 8,302,746
TOTAL REVENUES - STATE ROADS FUND	\$ 8,302,746

Appropriations:	
Roads and related improvements	\$ 8,302,746
TOTAL APPROPRIATIONS - STATE ROADS FUND	\$ 8,302,746

SPLOST VII FUND

Revenues:	
Prior Year Reserves	\$ 5,335,427
TOTAL REVENUES - SPLOST VII FUND	\$ 5,335,427

Appropriations:	
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 5,335,427
TOTAL APPROPRIATIONS - SPLOST VII FUND	\$ 5,335,427

SPLOST VIII FUND

Revenues:	
Taxes	\$ 45,521,625
Prior Year Reserves	45,521,625
TOTAL REVENUES - SPLOST VIII FUND	\$ 91,043,250

Appropriations:	
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	\$ 91,043,250
TOTAL APPROPRIATIONS - SPLOST VIII FUND	\$ 91,043,250

MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED FUNDS

Revenues:	
Intergovernmental	\$ 2,410,442
TOTAL REVENUES - MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED	\$ 2,410,442

Appropriations:	
Roads and related Improvements / American Rescue Plan CIP Projects	\$ 2,410,442
TOTAL APPROPRIATIONS - MULTIPLE GRANT / AMERICAN RESCUE / RESTRICTED	\$ 2,410,442

OTHER CAPITAL FUNDING SOURCES

Revenues:	
Other Capital Funding Sources	\$ 261,615,883
TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES	\$ 261,615,883

Appropriations:	
Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 261,615,883
TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES	\$ 261,615,883

TOTAL PROPOSED BUDGET - FY 2026-2030 CAPITAL IMPROVEMENT PLAN	\$ 636,258,774
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