

2026 BUDGET in BRIEF



On June 26, 2025, the Hall County Board of Commissioners is expected to adopt a balanced budget for the fiscal year that begins July 1, 2025, and ends June 30, 2026. Hall County's balanced budget reflects a commitment to conservative financial stewardship, advances our long-term strategic goals and invests in strengthening current infrastructure to meet the communities demand for effective and efficient services.

BUDGET HIGHLIGHTS

✓ **Balanced** ✓ **Conservative** ✓ **Goal Oriented**

GENERAL FUND

\$135.1million
+2.2% increase

Funding for:

Law Enforcement
Public Safety
Judicial System
Library
Government Operations

TOTAL PROPOSED BUDGET

\$398.5 million

No Change

Includes:

General Fund
Enterprise Fund
Grants Fund
Special Revenue Funds
Capital Funds

AMERICAN RESCUE PLAN ACT FUNDING

\$5.8 million

ARPA is a Federal program that assists community development, public health, and supports communities recovery from the coronavirus pandemic. Funds will be exhausted in FY 2026.

Capital Expenditures: \$100.3 million

Highlights for the FY 2026 Budget include:

- 30 miles of road resurfacing
- White Sulphur and Highway 365 Road Improvements
- Design and Right-of-way acquisition for Spout Springs Road Phase II
- Construction of Lights Ferry and McEver Road roundabout
- Construction of new East Hall Library
- Sheriff's Office Gun Range improvements
- Candler Road Landfill improvements
- Design of South Hall Park and Active Life Center
- Continued investment in vehicles and equipment



Capital Improvement Plan (CIP): \$697 million

Addresses the strategic replacement of aging capital infrastructure over a 6-year period, primarily focusing on systematic infrastructure improvements.

SPLOST VIII: Sixth and final year of sales tax collections

Approved by Hall County voters in November 2019, sales tax proceeds are used to complete a myriad of vital Hall County projects in road infrastructure, parks, trails and special construction projects.

FY 2026 Proposed Budget All Funds

OPERATING FUNDS	FY 2025 Adopted	FY 2026 Proposed	% Change
General Fund	\$132,217,268	\$135,118,118	2.19%
Fire Services Fund	45,478,707	44,144,449	-2.93%
Emergency Services Fund	15,016,736	15,443,821	2.84%
Development Services Fund	11,769,115	11,861,150	0.78%
Parks & Leisure Services Fund	6,331,622	6,617,023	4.51%
E-911 Fund	5,541,100	5,585,991	0.81%
Parks & Marina Fund	1,977,166	2,278,952	15.26%
Grants Fund	8,630,868	7,878,383	-8.72%
American Rescue Plan Fund	11,449,608	5,838,157	-49.01%
Street Lighting Fund	1,255,000	1,275,000	1.59%
Restricted Funds	5,034,671	4,260,557	-15.38%
Confiscated Assets Fund	81,000	29,000	-64.20%
Hotel Motel Tax Fund	295,000	950,000	222.03%
Date Fund	249,630	196,814	-21.16%
Law Library Fund	192,936	156,320	-18.98%
Local Government Share of Opioid Fund	358,256	415,000	15.84%
Group Insurance Fund	32,504,353	35,479,127	9.15%
Risk Management Fund	4,058,882	4,981,589	22.73%
Fleet Maintenance Fund	1,949,504	1,995,671	2.37%
Landfill Fund	17,058,202	17,142,233	0.49%
Stormwater Fund	238,000	238,573	0.24%
Water & Sewer Fund	12,971,201	17,183,848	32.48%
TOTAL OPERATING FUNDS	\$314,658,825	\$319,069,776	1.40%

CAPITAL FUNDS	FY 2025 Adopted	FY 2026 Proposed	% Change
SPLOST VII Fund	\$893,386	\$1,425,230	59.53%
SPLOST VIII Fund	60,153,978	53,499,872	-11.06%
Impact Fees Fund	1,509,000	1,482,847	-1.73%
State Roads Fund	7,215,486	9,210,249	27.65%
Capital Projects Fund	14,149,553	13,892,254	-1.82%
TOTAL CAPITAL FUNDS	\$83,921,403	\$79,510,452	-5.26%

TOTAL COUNTYWIDE BUDGET	\$398,580,228	\$398,580,228	0.00%
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OPERATING FUNDS:
80.05%

CAPITAL FUNDS:
19.95%

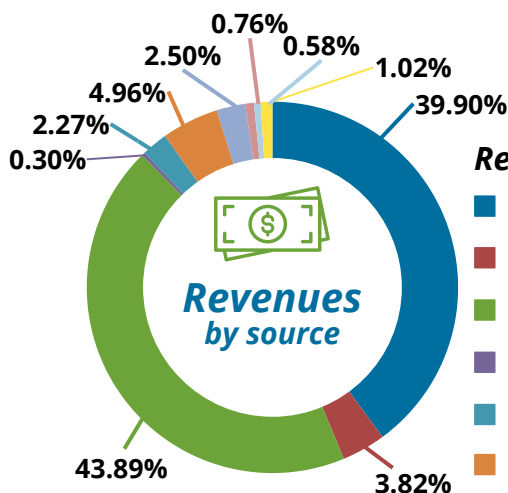
FY 2026 Proposed General Fund Budget

Revenues by source:

REVENUE SOURCE:	FY 2025 Adopted	FY 2026 Proposed	% Change
Property Taxes	\$52,538,904	\$53,907,382	2.60%
Commissions	4,485,430	5,162,430	15.09%
Other Taxes	58,741,240	59,303,301	0.96%
Penalties/Interest	400,000	400,000	0.00%
Licenses/Permits	3,187,536	3,069,200	-3.71%
Charges for Services	6,258,101	6,708,582	7.20%
Fines/Forfeitures	4,580,388	3,383,870	-26.12%
Intergovernmental	1,086,431	1,029,402	-5.25%
Miscellaneous	759,238	779,850	2.71%
Other Financing	180,000	1,374,101	663.39%
TOTAL REVENUES	\$132,217,268	\$135,118,118	2.19%

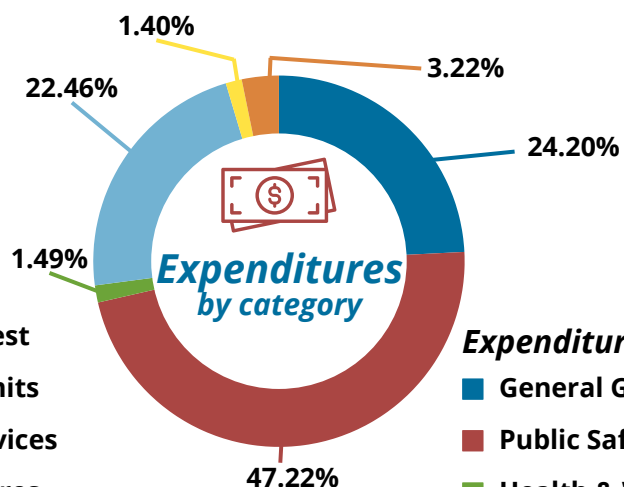
Expenditures by category:

FUNCTION:	FY 2025 Adopted	FY 2026 Proposed	% Change
General Government	\$32,412,371	\$32,703,752	0.90%
Public Safety	61,873,039	63,805,925	3.12%
Public Health & Welfare	1,983,643	2,008,957	1.28%
Judicial	30,092,138	30,353,443	0.87%
Housing & Development	2,010,047	1,895,832	-5.68%
Recreation & Culture	3,846,030	4,350,209	13.11%
TOTAL	\$132,217,268	\$135,118,118	2.19%



Revenues:

- Property Taxes
- Commissions
- Other Taxes
- Penalties/Interest
- Licenses & Permits
- Charges for Services
- Fines & Forfeitures
- Intergovernmental
- Miscellaneous
- Other Financing



Expenditures:

- General Government
- Public Safety
- Health & Welfare
- Judicial
- Housing & Development
- Recreation & Culture



Your Tax Dollar Breakdown (estimate based on last year's rates):



Hall County School System (67.15%)

Hall County General Fund (13.58%)

Hall County Fire Services Fund (10.08%)

Hall County Emergency Services (2.40%)

Hall County Development Services (4.96%)

Hall County Parks & Leisure Services (1.84%)



HALL COUNTY

GEORGIA

*We have it **all** in Hall*