

HALL COUNTY

FY 2026 Proposed Budget

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Director of Financial Services
June 12, 2025



Highlights

- The FY 2026 budget will reflect an overall neutral change when compared to FY 2025
- Total positions: 1,863 (full time equivalents)
 - New positions for FY 2025: 10 (full time equivalents)
- Compensation and Benefits
 - Mid-year compensation adjustment with Cost-of-Living (COLA), longevity and merit factors (i.e. performance basis)
 - Base retirement match increase
- Capital Investment
 - FY 2026 Capital Budget: \$ 100.3 million
 - 5 Year Capital Improvement Plan: \$ 697.4 million

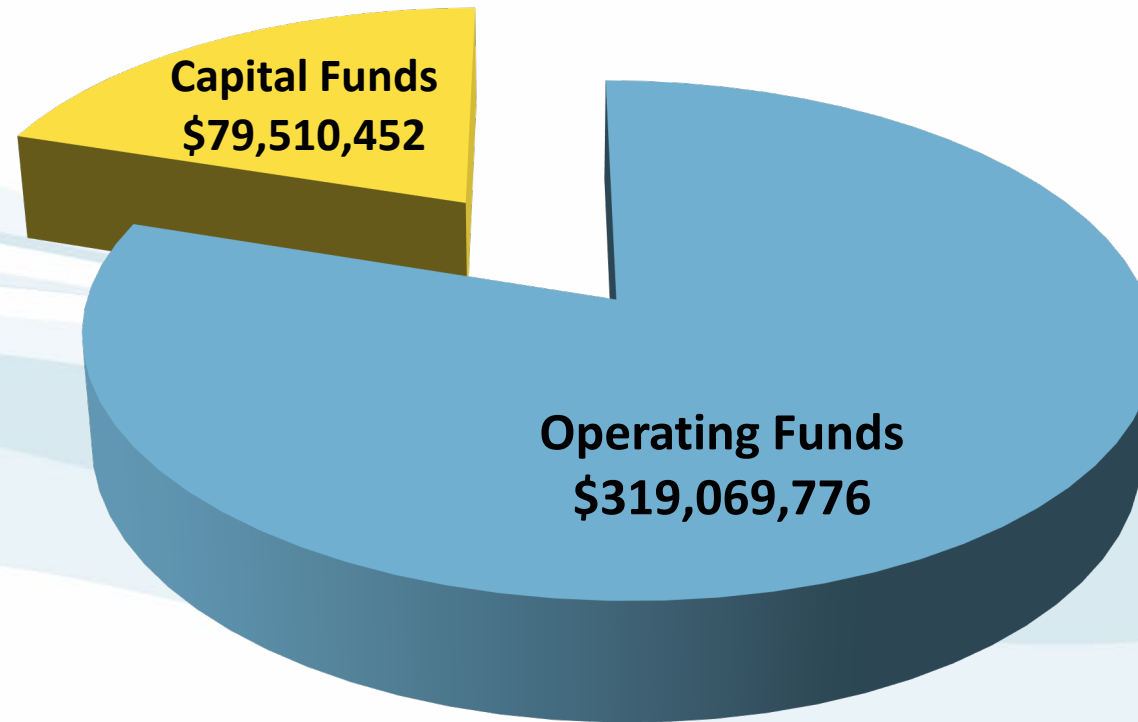


Capital Improvement Plan

- 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 Round-a-bout
- 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



Operating and Capital Funds FY 2026



Operating Funds

FUND	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% 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%
Hotel Motel Tax Fund	295,000	950,000	222.03%
Date Fund	249,630	196,814	-21.16%
Confiscated Assets Fund	81,000	29,000	-64.20%
Local Gov't Share of Opioid Fund	358,256	415,000	15.84%
Law Library Fund	192,936	156,320	-18.98%
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:	\$ 314,658,825	\$ 319,069,776	1.40%

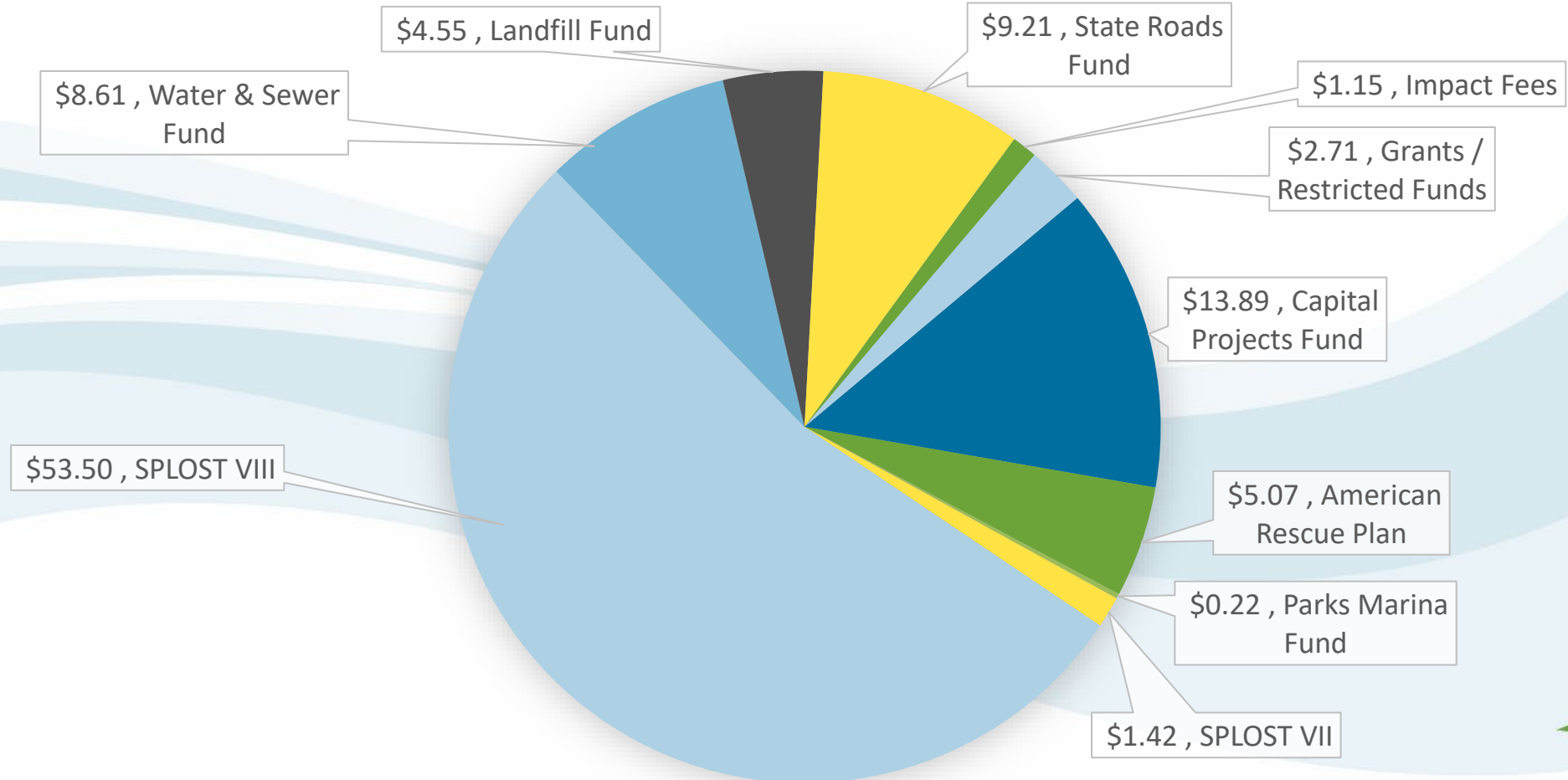


Capital Funds and Totals

FUND	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% 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:	\$ 83,921,403	\$ 79,510,452	-5.26%
Total County Wide	\$ 398,580,228	\$ 398,580,228	0.00%
Less Interfund Transfers and Charges	(50,507,488)	(52,208,931)	
Net County Wide Budget Total	\$ 348,072,740	\$ 346,371,297	



FY 2026 Capital Budget Expenditures (in millions)



General Fund Revenue

REVENUE SOURCE	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% 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:	\$ 132,217,268	\$ 135,118,118	2.19%



General Fund Expenditures

EXPENDITURE FUNCTION	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
General Government	\$ 32,920,145	\$ 32,703,752	-0.66%
Public Safety	61,729,089	63,805,925	3.36%
Health & Welfare	1,983,643	2,008,957	1.28%
Judicial	29,888,314	30,353,443	1.56%
Housing & Development	1,850,047	1,895,832	2.47%
Recreation & Culture	3,846,030	4,350,209	13.11%
TOTAL:	\$ 132,217,268	\$ 135,118,118	2.19%



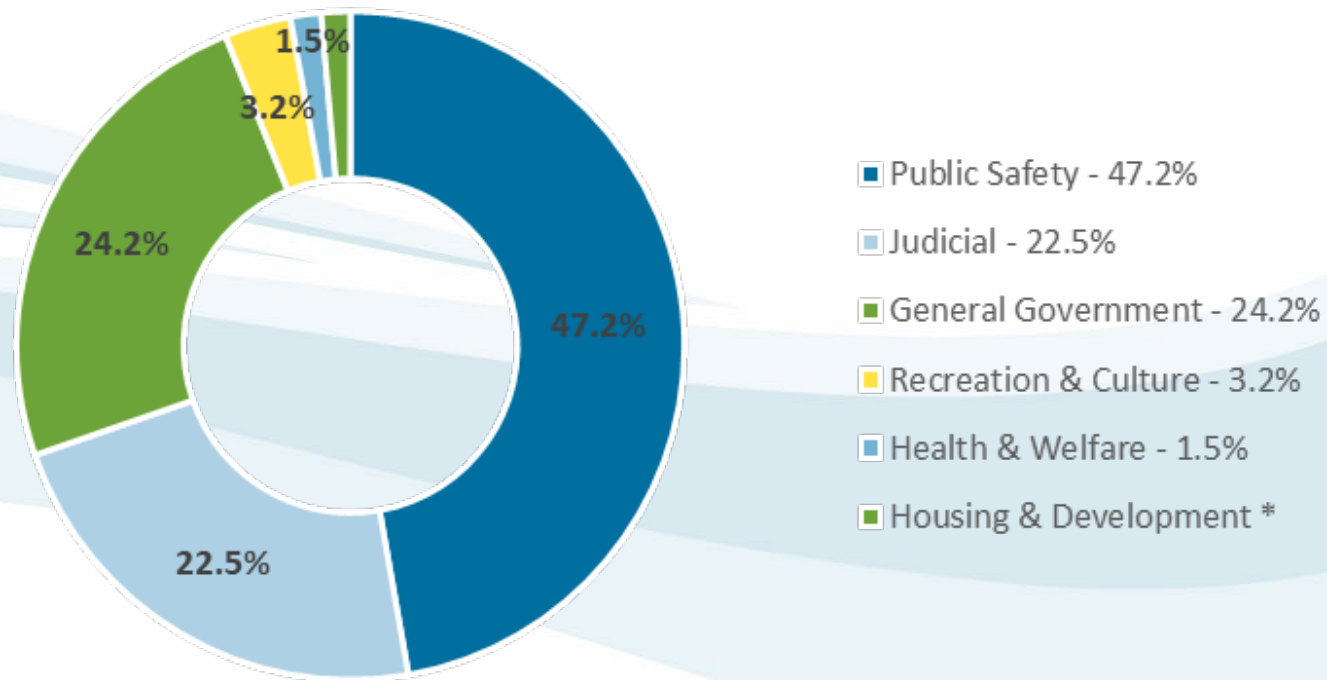
General Fund Expenditures

EXPENDITURE CATEGORY	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 93,070,389	\$ 96,411,101	3.59%
Supplies & Materials	7,646,487	7,703,460	0.75%
Purchased Services	21,409,535	20,970,918	-2.05%
Other Costs	6,354,268	6,612,834	4.07%
Interfund Charges	16,000	16,000	0.00%
Other Financing Uses	2,832,897	2,236,247	-21.06%
Debt Service	887,692	1,167,558	31.53%
TOTAL:	\$ 132,217,268	\$ 135,118,118	2.19%



General Fund Expenditures

Expenditures by Function

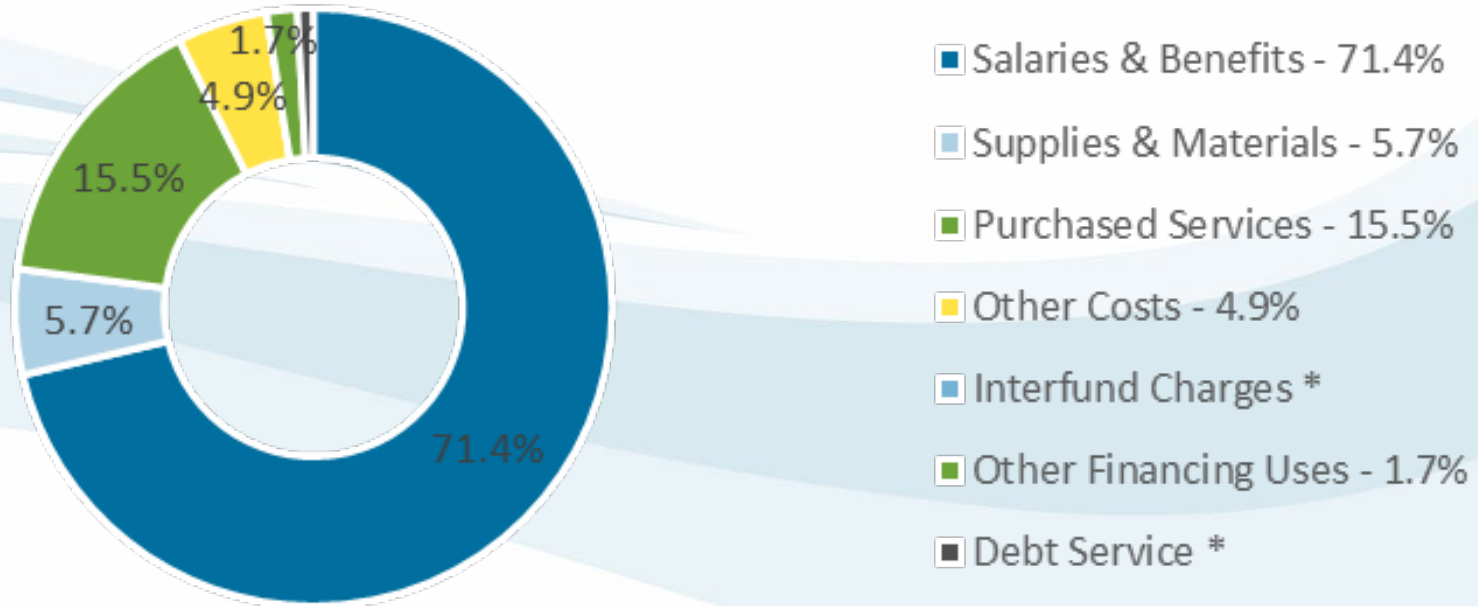


* Value too small to be identified on chart



General Fund Expenditures

Expenditures by Category



* Value too small to be identified on chart



Fire Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 27,752,450	\$ 29,898,225	7.73%
Supplies & Materials	1,886,710	1,992,291	5.60%
Purchased Services	2,368,596	2,200,367	-7.10%
Interfund Charges	1,405,974	1,471,680	4.67%
Other Costs	660,000	-	0.00%
Other Financing Uses	10,537,484	7,714,447	-26.79%
Debt Service	867,493	867,439	-0.01%
TOTAL:	\$ 45,478,707	\$ 44,144,449	-2.93%



Emergency Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 9,662,992	\$ 9,639,754	-0.24%
Supplies & Materials	1,416,320	1,425,430	0.64%
Purchased Services	1,804,797	1,917,696	6.26%
Interfund Charges	547,739	547,739	0.00%
Other Financing Uses	1,584,888	1,913,202	20.72%
TOTAL:	\$ 15,016,736	\$ 15,443,821	2.84%



Development Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 7,113,163	\$ 7,276,548	2.30%
Supplies & Materials	839,121	864,075	2.97%
Purchased Services	3,415,778	3,110,659	-8.93%
Interfund Charges	326,053	514,549	57.81%
Other Financing Uses	75,000	95,319	27.09%
TOTAL:	\$ 11,769,115	\$ 11,861,150	0.78%



Parks & Leisure Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 3,500,051	\$ 3,542,727	1.22%
Supplies & Materials	916,551	933,386	1.84%
Purchased Services	775,267	872,804	12.58%
Interfund Charges	349,236	641,064	83.56%
Other Financing Uses	790,517	627,042	100.00%
TOTAL:	\$ 6,331,622	\$ 6,617,023	4.51%



E-911 Fund Expenditures

EXPENDITURE CATEGORY	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 3,986,894	\$ 3,858,963	-3.21%
Supplies & Materials	128,006	130,635	2.05%
Purchased Services	1,202,726	1,285,716	6.90%
Other Financing Uses	-	46,822	100.00%
Interfund Charges	223,474	263,855	18.07%
TOTAL:	\$ 5,541,100	\$ 5,585,991	0.81%



Parks Marina Fund Expenditures

EXPENDITURE CATEGORY	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 827,439	\$ 1,310,153	58.34%
Supplies & Materials	186,682	438,268	134.77%
Purchased Services	178,926	238,771	33.45%
Other Financing Uses	-	15,607	100.00%
Interfund Charges	42,369	56,203	32.65%
Capital Outlay	741,750	219,950	-70.35%
TOTAL:	\$ 1,977,166	\$ 2,278,952	15.26%



Group Insurance Fund Expenditures

EXPENDITURE CATEGORY	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 183,463	\$ 165,777	-9.64%
Supplies & Materials	3,787,612	3,747,300	-1.06%
Purchased Services	2,076,440	1,941,645	-6.49%
Interfund Charges	26,456,838	29,624,405	11.97%
TOTAL:	\$ 32,504,353	\$ 35,479,127	9.15%



Conclusion

The Fiscal Year 2026 Budget will be adopted on
Thursday June 26th at 6:00 PM

Presented by:

Taylor F. Samples, CPA, MBA
Director of Financial Services



HALL COUNTY

QUESTIONS/FURTHER DISCUSSION

