

HALL COUNTY FISCAL YEAR 2026 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2026 BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, 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 2025 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 2026 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2026 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 2026 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 2026 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.
- j. Review and consider approval of requests for budget transfers between personnel and normal operating accounts, if necessary, to effectuate a budget objective in accordance with the intent and actions of the Board; however, in no case shall an appropriation exceed actual available funding sources.

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 2026 Budget contains 1,863 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 2026 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 3% 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 a reclassification of an existing position shall not be considered for approval unless the applicable Department adjusts an existing budgetary item within their existing personnel budget and/or position control to make the reclassification budget neutral overall.

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 2026 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 2026 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

Attest:

Commissioner – District 3

County Clerk

Commissioner – District 4

(Seal)

Date

Approved as to form:

Hall County Attorney

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

GENERAL FUND

Revenues:

Taxes	\$ 113,610,683
Licenses and permits	3,069,200
Intergovernmental	1,029,402
Fines and forfeitures	3,383,870
Charges for services	11,871,012
Miscellaneous	500,850
Contributions / Donations	29,000
Investment Income	250,000
Operating Transfer In	1,374,101
Subtotal Revenues	135,118,118
Use of Assigned Fund Balance - Compensation Study	-
TOTAL REVENUES GENERAL FUND	\$ 135,118,118

Appropriations:

Administration	\$ 1,984,771
Board of Commissioners	465,484
Financial Services	2,690,457
Human Resources	1,165,546
MIS	5,817,927
Building Inspection	940,105
Business License	263,688
Tax Assessor	3,490,548
Animal Services	2,921,924
Agricultural Center	455,537
Legal Services	859,444
Correctional Institution	4,598,680
Central Services	4,748,800
Sheriff	53,674,509
Coroner	637,341
Solicitor	2,488,047
Superior Court	4,085,066
State Court	3,136,289
Clerk of Court	3,896,811
BOE Appeals	135,126
Probate Court	1,365,475
Juvenile Court	4,460,530
District Attorney	3,090,277
Magistrate Court	1,959,375
Court Administration	5,610,898

FISCAL YEAR 2026 BUDGET RESOLUTION

BUDGET SUMMARY HALL COUNTY, GEORGIA

Public Defender	2,234,146
Soil Conservation Service	148,712
Extension Office	248,763
Elections	2,120,068
Tax Commissioner	4,086,528

GENERAL FUND (cont.)

Agencies:

Health Department	\$ 901,777
Hall County Library System	3,919,672
Community Service Center	857,180
Legacy Link	16,000
Lake Lanier Association	63,000
Avita Community Partners	65,000
Hall-Dawson CASA	54,848
Soil Conservation	8,000
Gateway House	42,000
Edmondson-Telford	28,500
Elachee	16,500
Greater Hall Chamber of Commerce	185,000
Georgia Mountains Regional Commission	184,989
Rape Response	12,000
Forest Service	8,904
Supporting Adoption and Foster Families Together	50,000
Family Ties - Gainesville	8,500
Department of Family and Children Services	250,000

Total:	6,671,870
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Non Departmental:

Retiree Health Insurance (County Share)	1,800,000
OPEB Trust Contribution	311,768
Enhanced 911 Communications Supplement	806,969
Contribution to the Capital Projects Fund	668,657
Debt Service	169,500
Other General Service Items	908,482

Total:	4,665,376
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TOTAL APPROPRIATIONS GENERAL FUND

\$ 135,118,118

FIRE SERVICES FUND

Revenues:

Taxes	\$ 43,873,449
Charges for Services	200,000
Intergovernmental	4,000
Investment Income	67,000
TOTAL REVENUES FIRE SERVICES FUND	\$ 44,144,449

Appropriations:

Operations	\$ 44,144,449
TOTAL APPROPRIATIONS FIRE SERVICES FUND	\$ 44,144,449

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

EMERGENCY SERVICES FUND

Revenues:

Taxes	\$ 9,776,408
Charges for Services	5,628,813
Miscellaneous	3,600
Investment Income	35,000
Operating Transfer In (General Fund Supplement)	-
TOTAL REVENUES EMERGENCY SERVICES FUND	\$ 15,443,821

Appropriations:

Operations	\$ 15,443,821
TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND	\$ 15,443,821

DEVELOPMENT SERVICES FUND

Revenues:

Taxes	\$ 11,011,626
Licenses and Permits	260,000
Charges for Services	110,840
Intergovernmental	448,584
Investment Income	20,000
Miscellaneous	10,100
Operating Transfer In (General Fund Supplement)	-
TOTAL REVENUES DEVELOPMENT SERVICES FUND	\$ 11,861,150

Appropriations:

Operations	\$ 11,861,150
TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND	\$ 11,861,150

PARKS & LEISURE SERVICES FUND

Revenues:

Taxes	\$ 5,662,875
Charges for Services	641,725
Contributions / Donations	300
Investment Income	6,500
Miscellaneous	305,623
Operating Transfer In (General Fund Supplement)	-
TOTAL REVENUES PARKS & LEISURE SERVICES FUND	\$ 6,617,023

Appropriations:

Operations	\$ 6,617,023
TOTAL APPROPRIATIONS PARKS & LEISURE SERVICES FUND	\$ 6,617,023

E911 FUND

Revenues:

Charges for Services	\$ 4,764,490
Investment Income	-
Miscellaneous	14,532
Operating Transfer In (General Fund Supplement)	806,969
TOTAL REVENUES E911 FUND	\$ 5,585,991

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:	
Operations	\$ 5,585,991
TOTAL APPROPRIATIONS E911 FUND	\$ 5,585,991

PARKS MARINA FUND

Revenues:	
Charges for Services	\$ 744,423
Investment Income	7,540
Miscellaneous	1,207,650
Prior Year Reserves - for Capital Projects	319,339
TOTAL REVENUES PARKS MARINA FUND	\$ 2,278,952

Appropriations:	
Operations	\$ 2,278,952
TOTAL APPROPRIATIONS PARKS MARINA FUND	\$ 2,278,952

MULTIPLE GRANTS FUND

Revenues:	
Intergovernmental	\$ 7,855,739
Contributions / Donations	22,644
TOTAL REVENUES MULTIPLE GRANTS FUND	\$ 7,878,383

Appropriations:	
Miscellaneous Grant Programs	\$ 7,878,383
TOTAL APPROPRIATIONS MULTIPLE GRANTS FUND	\$ 7,878,383

AMERICAN RESCUE PLAN FUND

Revenues:	
Intergovernmental	\$ 5,838,157
TOTAL REVENUES AMERICAN RESCUE PLAN FUND	\$ 5,838,157

Appropriations:	
Miscellaneous Programs and Projects - American Rescue Plan	\$ 5,838,157
TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND	\$ 5,838,157

SPECIAL ASSESSMENTS (STREET LIGHTING DISTRICTS) FUND

Revenues:	
Charges for Services	\$ 1,275,000
TOTAL REVENUES SPECIAL ASSESSMENTS FUND	\$ 1,275,000

Appropriations:	
Operations	\$ 1,275,000
TOTAL APPROPRIATIONS SPECIAL ASSESSMENTS FUND	\$ 1,275,000

**FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

RESTRICTED PROGRAMS FUND

Revenues:

Intergovernmental	\$ 1,982,614
Fines and Forfeitures	342,579
Charges for Services	816,381
Contributions / Donations	-
Miscellaneous	142,000
Prior year reserves	976,983
TOTAL REVENUES RESTRICTED PROGRAMS FUND	\$ 4,260,557

Appropriations:

Operations	\$ 4,260,557
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND	\$ 4,260,557

CONFISCATED ASSETS FUND

Revenues:

Fines and Forfeitures	\$ 29,000
Prior Year Reserves	-
TOTAL REVENUES CONFISCATED ASSETS FUND	\$ 29,000

Appropriations:

Operations	\$ 29,000
TOTAL APPROPRIATIONS CONFISCATED ASSETS FUND	\$ 29,000

DATE FUND

Revenues:

Charges for Services	\$ 40,800
Fines and Forfeitures	140,772
Prior Year Reserves	15,242
TOTAL REVENUES DATE FUND	\$ 196,814

Appropriations:

Operations	\$ 196,814
TOTAL APPROPRIATIONS DATE FUND	\$ 196,814

LOCAL GOVT SHARE OF OPIOID FUND

Revenues:

Miscellaneous	\$ 415,000
TOTAL REVENUES LOCAL GOVT SHARE OF OPIOID FUND	\$ 415,000

Appropriations:

Operations	\$ 415,000
TOTAL APPROPRIATIONS LOCAL GOVT SHARE OF OPIOID FUND	\$ 415,000

HOTEL MOTEL TAX FUND

Revenues:

Taxes	\$ 550,000
Prior Year Reserves	400,000
TOTAL REVENUES HOTEL MOTEL TAX FUND	\$ 950,000

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:

Agency Allocation	\$ 950,000
TOTAL APPROPRIATIONS HOTEL MOTEL TAX FUND	\$ 950,000

LAW LIBRARY FUND

Revenues:

Fines and Forfeitures	\$ 156,320
TOTAL REVENUES LAW LIBRARY FUND	\$ 156,320

Appropriations:

Operations	\$ 156,320
TOTAL APPROPRIATIONS LAW LIBRARY FUND	\$ 156,320

RISK MANAGEMENT FUND

Revenues:

Charges for Services	\$ 4,981,589
TOTAL REVENUES RISK MANAGEMENT FUND	\$ 4,981,589

Appropriations:

Operations	\$ 4,981,589
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	\$ 4,981,589

GROUP INSURANCE FUND

Revenues:

Charges for Services	\$ 28,941,488
Miscellaneous	6,537,639
TOTAL REVENUES GROUP INSURANCE FUND	\$ 35,479,127

Appropriations:

Employee Services, Claims, and Operations	\$ 35,479,127
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	\$ 35,479,127

FLEET MAINTENANCE FUND

Revenues:

Charges for Services	\$ 1,995,671
TOTAL REVENUES FLEET MAINTENANCE FUND	\$ 1,995,671

Appropriations:

Operations	\$ 1,995,671
TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND	\$ 1,995,671

SOLID WASTE ENTERPRISE FUND

Revenues:

Assessment Fees	\$ 3,699,470
Charges for Services	7,158,966
Investment Income	100,000
Prior year reserves	6,183,797
TOTAL REVENUES SOLID WASTE ENTERPRISE FUND	\$ 17,142,233

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:	
Operations	\$ 17,142,233
TOTAL APPROPRIATIONS SOLID WASTE ENTERPRISE FUND	\$ 17,142,233

STORMWATER FUND

Revenues:	
Charges for Services	\$ 238,573
TOTAL REVENUES STORMWATER FUND	\$ 238,573

Appropriations:	
Stormwater Operations	\$ 238,573
TOTAL APPROPRIATIONS STORMWATER FUND	\$ 238,573

WATER AND SEWER ENTERPRISE FUND

Revenues:	
Charges for Services	\$ 5,240,000
Prior year reserves	9,660,527
Licenses and Permits	100,000
Investment Income	80,000
Operating Transfer In (SPLOST)	2,103,321
TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND	\$ 17,183,848

Appropriations:	
Sewer/Wastewater Operations	\$ 17,183,848
TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND	\$ 17,183,848

CAPITAL PROJECTS FUND

Revenues:	
Capital Contributions - Other Funds	\$ 10,562,254
Prior year reserves	3,330,000
TOTAL REVENUES CAPITAL PROJECTS FUND	\$ 13,892,254

Appropriations:	
Capital Programs	\$ 13,892,254
TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND	\$ 13,892,254

STATE ROADS FUND

Revenues:	
Intergovernmental	\$ 9,210,249
TOTAL REVENUES STATE ROADS FUND	\$ 9,210,249

Appropriations:	
Roads and Related Improvements	\$ 9,210,249
TOTAL APPROPRIATIONS STATE ROADS FUND	\$ 9,210,249

IMPACT FEES FUND

Revenues:	
Charges for Services	\$ 1,470,415
Prior year reserves	12,432

**FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

TOTAL REVENUES IMPACT FEES FUND	\$ 1,482,847
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Appropriations:

Parks, Library, Fire, Public Safety, and Sheriff Patrol	\$ 1,482,847
TOTAL APPROPRIATIONS IMPACT FEES FUND	\$ 1,482,847

SPLOST VII FUND

Revenues:

Funds Carried Forward	\$ 1,425,230
TOTAL REVENUES SPLOST VII FUND	\$ 1,425,230

Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 1,425,230
TOTAL APPROPRIATIONS SPLOST VII FUND	\$ 1,425,230

SPLOST VIII FUND

Revenues:

Taxes	\$ 53,105,030
Funds Carried Forward	394,842
TOTAL REVENUES SPLOST VIII FUND	\$ 53,499,872

Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 53,499,872
TOTAL APPROPRIATIONS SPLOST VIII FUND	\$ 53,499,872

TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET	\$ 398,580,228
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Less Interfund Transfers	(15,607,266)
Less Internal Services (Risk & Fleet)	(6,977,260)
Group Insurance Interfund Charges	(29,624,405)
Net Total County Budget	346,371,297

**FISCAL YEAR 2026 BUDGET RESOLUTION
(FISCAL YEAR 2027-2031 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

CAPITAL PROJECTS FUND

Revenues:

Capital Contributions from Operating Funds	\$ 73,684,199
Prior Year Reserves	90,058,465
TOTAL REVENUES - CAPITAL PROJECTS FUND	<u>\$ 163,742,664</u>

Appropriations:

Construction / Equipment and Related Costs	\$ 163,742,664
TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND	<u>\$ 163,742,664</u>

PARKS MARINA FUND

Revenues:

Ordinary Revenues - Parks Marina Fund	1,308,000
TOTAL REVENUES - PARKS MARINA FUND	<u>\$ 1,308,000</u>

Appropriations:

Park Enhancements and Improvements	\$ 1,308,000
TOTAL APPROPRIATIONS - PARKS MARINA FUND	<u>\$ 1,308,000</u>

WATER AND SEWER ENTERPRISE FUND

Revenues:

Prior Year Reserves	\$ 18,050,447
Ordinary Revenues - Sewer Fund	18,050,447
TOTAL REVENUES - WATER AND SEWER ENTERPRISE FUND	<u>\$ 36,100,894</u>

Appropriations:

Sewer Infrastructure Improvements	\$ 36,100,894
TOTAL APPROPRIATIONS - WATER AND SEWER ENTERPRISE FUND	<u>\$ 36,100,894</u>

SOLID WASTE ENTERPRISE FUND

Revenues:

Prior Year Reserves	\$ 25,693,050
Ordinary Revenues - Solid Waste Enterprise Fund	25,693,050
TOTAL REVENUES - SOLID WASTE ENTERPRISE FUND	<u>\$ 51,386,100</u>

Appropriations:

Heavy Equipment, Vehicles, and Infrastructure Improvements	\$ 51,386,100
TOTAL APPROPRIATIONS - SOLID WASTE ENTERPRISE FUND	<u>\$ 51,386,100</u>

IMPACT FEES FUND

Revenues:

Charges for Services	\$ 268,099
Prior year reserves	1,044,791
TOTAL REVENUES - IMPACT FEES FUND	<u>\$ 1,312,889</u>

Appropriations:

Parks, Library, Fire, Public Safety, and Sheriff Patrol	\$ 1,312,889
TOTAL APPROPRIATIONS - IMPACT FEES FUND	<u>\$ 1,312,889</u>

**FISCAL YEAR 2026 BUDGET RESOLUTION
(FISCAL YEAR 2027-2031 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

SPLOST VII FUND

Revenues:

Prior Year Reserves	\$ 4,808,488
TOTAL REVENUES - SPLOST VII FUND	<u>\$ 4,808,488</u>

Appropriations:

Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 4,808,488
TOTAL APPROPRIATIONS - SPLOST VII FUND	<u>\$ 4,808,488</u>

SPLOST VIII FUND

Revenues:

Taxes	\$ 27,170,855
Prior Year Reserves	27,170,855
TOTAL REVENUES - SPLOST VIII FUND	<u>\$ 54,341,709</u>

Appropriations:

Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	\$ 54,341,709
TOTAL APPROPRIATIONS - SPLOST VIII FUND	<u>\$ 54,341,709</u>

OTHER CAPITAL FUNDING SOURCES

Revenues:

Other Capital Funding Sources	\$ 284,036,228
TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES	<u>\$ 284,036,228</u>

Appropriations:

Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 284,036,228
TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES	<u>\$ 284,036,228</u>

TOTAL PROPOSED BUDGET - FY 2027-2031 CAPITAL IMPROVEMENT PLAN	<u>\$ 597,036,972</u>
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