

HALL COUNTY

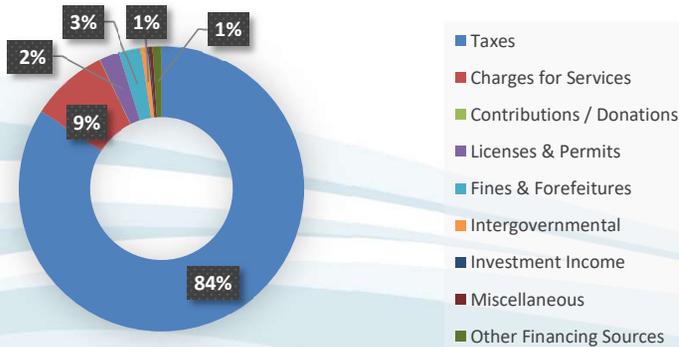
Six Month Financial Status Update and Mid-Year Budget Reconciliation

Taylor F. Samples, CPA, MBA
Director of Financial Services
February 26, 2026

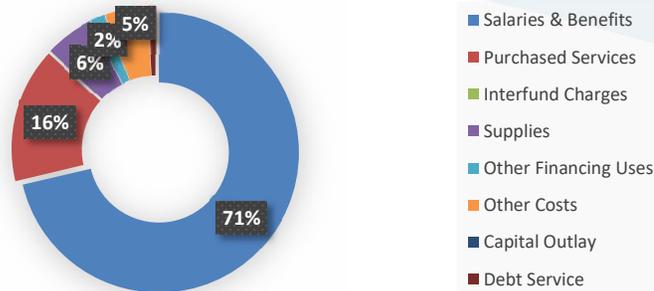


General Fund – FY 2026 Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenditure Budget



	FY26 Budget	FY26 Actual
Revenues		
Taxes	\$ 113,610,683	\$ 33,259,754
Charges for Services	11,871,012	4,218,221
Contributions / Donations	29,000	12,556
Licenses & Permits	3,069,200	1,497,957
Fines & Forefeitures	3,383,870	2,402,952
Intergovernmental	1,029,402	484,948
Investment Income	250,000	160,446
Miscellaneous	500,850	294,924
Other Financing Sources	1,374,101	401,688
Revenue Totals	\$ 135,118,118	\$ 42,733,448
Expenditures		
Salaries & Benefits	\$ 96,313,319	\$ 45,195,033
Purchased Services	21,115,200	9,718,353
Interfund Charges	16,000	688
Supplies	7,681,960	3,356,954
Other Financing Uses	2,236,247	926,803
Other Costs	6,587,834	3,131,853
Capital Outlay	-	-
Debt Service	1,167,558	612,146
Expenditure Totals	\$ 135,118,118	\$ 62,941,830

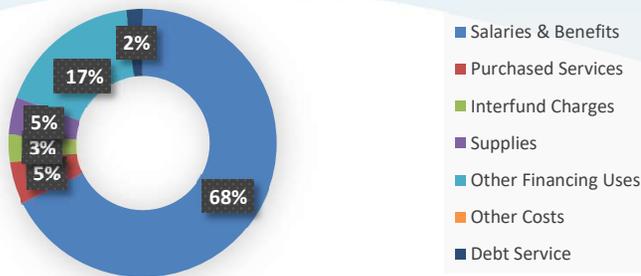


Fire Fund – FY 2026 Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenditure Budget



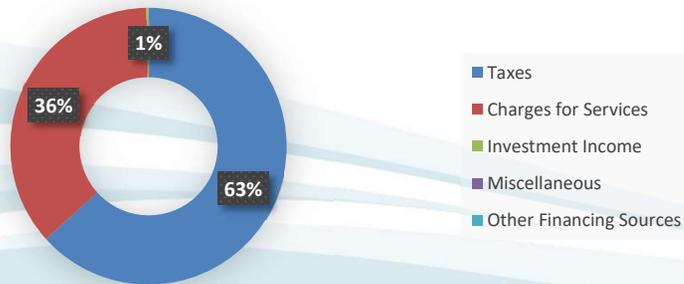
	FY26 Budget	FY26 Actual
Revenues		
Taxes	\$ 43,873,449	\$ 19,248,026
Charges for Services	200,000	78,314
Intergovernmental	4,000	2,586
Miscellaneous	-	100
Investment Income	67,000	46,224
Revenue Totals	\$ 44,144,449	\$ 19,375,250
Expenditures		
Salaries & Benefits	\$ 29,898,225	\$ 14,133,692
Purchased Services	2,200,367	938,911
Interfund Charges	1,471,680	543,909
Supplies	1,992,291	499,237
Other Financing Uses	7,714,447	3,857,224
Other Costs	-	-
Debt Service	867,439	852,605
Expenditure Totals	\$ 44,144,449	\$ 20,825,577



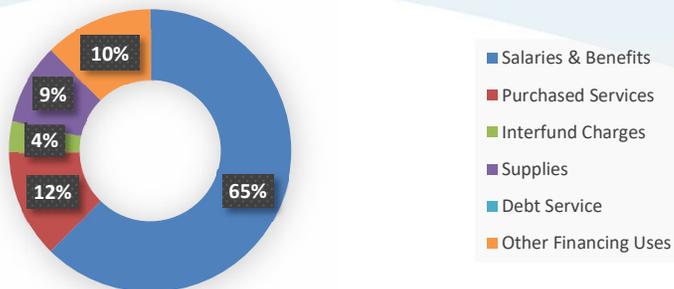
Emergency Services Fund – FY 2026

Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenditure Budget

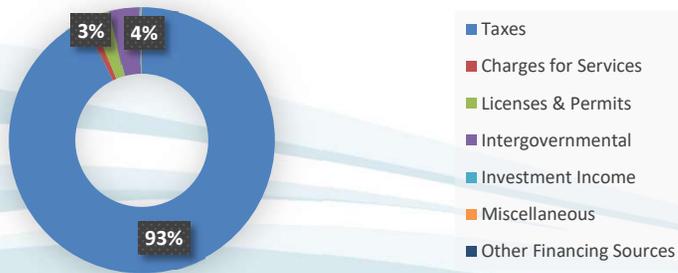


	FY26 Budget	FY26 Actual
Revenues		
Taxes	\$ 9,776,408	\$ 1,527,273
Charges for Services	5,628,813	4,318,950
Investment Income	35,000	25,010
Miscellaneous	3,600	7,050
Other Financing Sources	-	-
Revenue Totals	\$ 15,443,821	\$ 5,878,284
Expenditures		
Salaries & Benefits	\$ 9,639,754	\$ 4,554,227
Purchased Services	1,917,696	934,347
Interfund Charges	547,739	237,493
Supplies	1,425,430	397,249
Debt Service	-	-
Other Financing Uses	1,913,202	956,601
Expenditure Totals	\$ 15,443,821	\$ 7,079,917

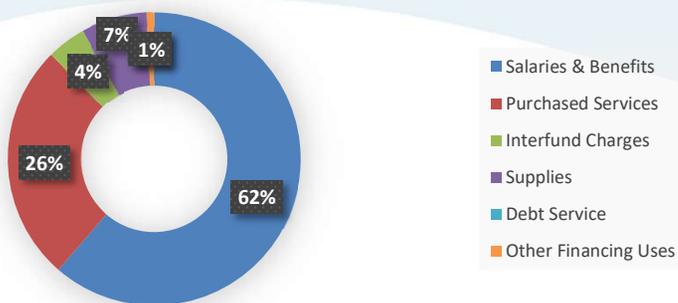


Development Services Fund – FY 2026 Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenditure Budget

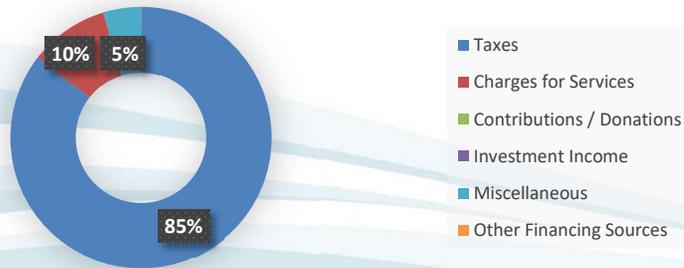


	FY26 Budget	FY26 Actual
Revenues		
Taxes	\$ 11,011,626	\$ 1,783,505
Charges for Services	110,840	61,035
Licenses & Permits	260,000	141,204
Intergovernmental	448,584	540,561
Investment Income	20,000	14,368
Miscellaneous	10,100	4,057
Other Financing Sources	-	-
Revenue Totals	\$ 11,861,150	\$ 2,544,729
Expenditures		
Salaries & Benefits	\$ 7,276,548	\$ 3,078,751
Purchased Services	3,110,659	1,132,720
Interfund Charges	514,549	212,402
Supplies	864,075	294,477
Debt Service	-	-
Other Financing Uses	95,319	47,660
Expenditure Totals	\$ 11,861,150	\$ 4,766,010

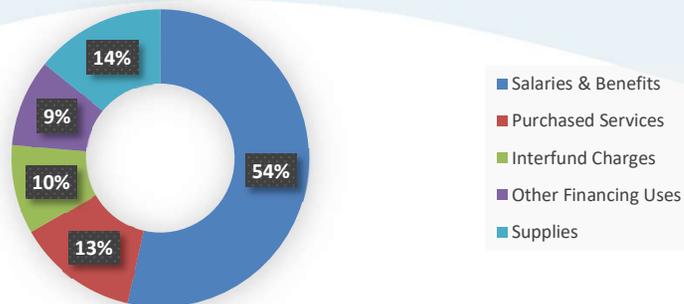


Parks & Leisure Services Fund – FY 2026 Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenditure Budget

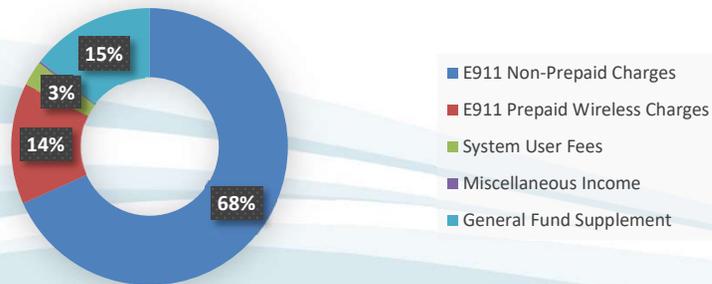


	FY26 Budget	FY26 Actual
Revenues		
Taxes	\$ 5,662,875	\$ 894,528
Charges for Services	641,725	421,983
Contributions / Donations	300	-
Investment Income	6,500	5,612
Miscellaneous	305,623	138,484
Other Financing Sources	-	-
Revenue Totals	\$ 6,617,023	\$ 1,460,608
Expenditures		
Salaries & Benefits	\$ 3,542,727	\$ 1,662,766
Purchased Services	872,804	346,803
Interfund Charges	641,064	287,712
Other Financing Uses	627,042	313,521
Supplies	933,386	448,462
Expenditure Totals	\$ 6,617,023	\$ 3,059,264

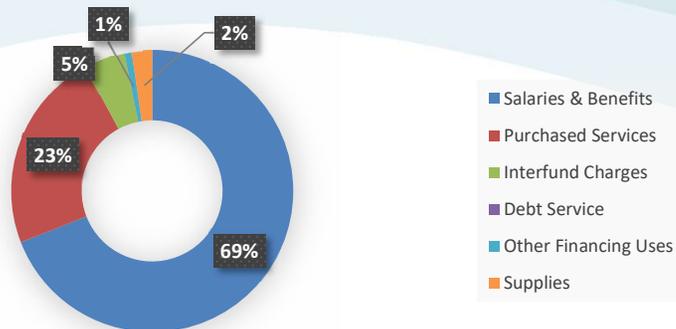


E911 Fund – FY 2026 Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenditures Budget

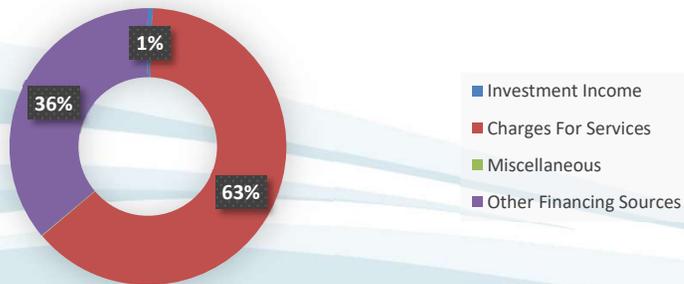


	FY26 Budget	FY26 Actual
Revenues		
Investment Income	\$ -	\$ 6,078
E911 Non-Prepaid Charges	3,814,737	1,299,045
E911 Prepaid Wireless Charges	788,726	257,632
System User Fees	161,027	43,420
Miscellaneous Income	14,532	5,843
General Fund Supplement	806,969	403,485
Revenue Totals	\$ 5,585,991	\$ 2,015,502
Expenditures		
Salaries & Benefits	\$ 3,858,963	\$ 1,706,974
Purchased Services	1,285,716	681,207
Interfund Charges	263,855	131,928
Debt Service	-	-
Other Financing Uses	46,822	23,411
Supplies	130,635	43,145
Expenditure Totals	\$ 5,585,991	\$ 2,586,665

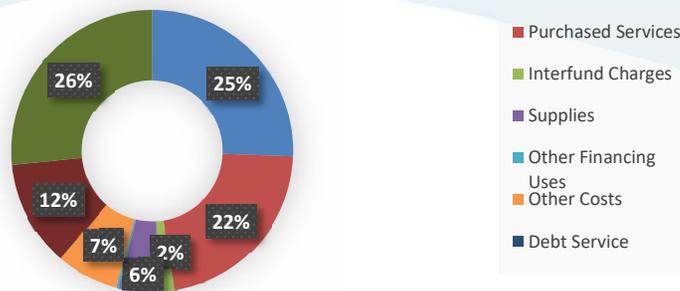


Landfill Fund – FY 2026 Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenses Budget



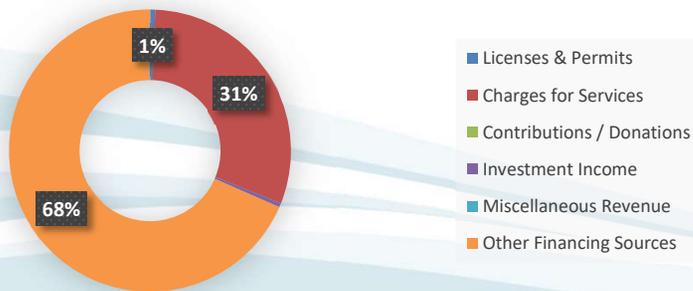
	FY26 Budget	FY26 Actual
Revenues		
Investment Income	\$ 100,000	\$ 79,366
Charges For Services	10,843,436	3,894,859
Miscellaneous	15,000	-
Other Financing Sources	6,183,797	-
Revenue Totals	\$ 17,142,233	\$ 3,974,225
Expenses		
Salaries & Benefits	\$ 4,390,400	\$ 1,986,294
Purchased Services	3,745,574	1,324,673
Interfund Charges	283,034	141,516
Supplies	796,532	317,950
Other Financing Uses	54,415	54,415
Other Costs	1,229,063	136,725
Debt Service	-	-
Depreciation	2,088,215	1,004,761
Capital Outlay	4,555,000	1,438,530
Expense Totals	\$ 17,142,233	\$ 6,404,864



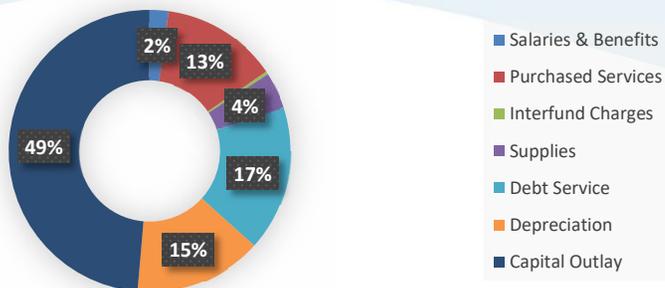
Water & Sewer Fund – FY 2026

Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenses Budget



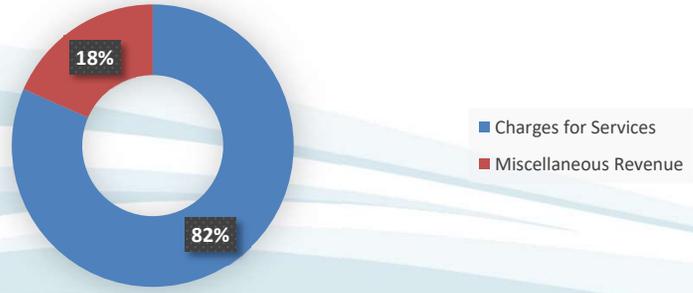
	FY26 Budget	FY26 Actual
Revenues		
Licenses & Permits	\$ 100,000	\$ 1,600
Charges for Services	5,240,000	3,168,872
Contributions / Donations	-	-
Investment Income	80,000	54,400
Miscellaneous Revenue	-	-
Other Financing Sources	11,763,848	1,051,660
Revenue Totals	\$ 17,183,848	\$ 4,276,532
Expenses		
Salaries & Benefits	\$ 374,515	\$ 135,343
Purchased Services	2,291,928	1,002,251
Interfund Charges	56,651	28,326
Supplies	714,329	138,187
Debt Service	2,869,072	1,189,535
Depreciation	2,521,185	1,337,555
Capital Outlay	8,356,168	3,449,690
Expense Totals	\$ 17,183,848	\$ 7,280,887



Group Insurance Fund – FY 2026

Budget to Actual

FY 2026 Revenue Budget



FY 2026 Expenditures Budget



	FY26 Budget	FY26 Actual
Revenues		
Charges for Services	\$ 28,941,488	\$ 13,464,870
Miscellaneous Revenue	6,537,639	1,825,574
Revenue Totals	\$ 35,479,127	\$ 15,290,444
Expenses		
Salaries & Benefits	\$ 165,777	\$ 114,466
Purchased Services	1,941,645	614,576
Interfund Charges	29,624,405	15,478,700
Supplies	3,747,300	1,724,342
Expense Totals	\$ 35,479,127	\$ 17,932,083



HALL COUNTY

Mid-Year Budget Reconciliation



FY 2026 Budget Reconciliation Highlights

- Overall decrease of \$ 656 thousand to the County-wide budget.
- Strategic use of contingency within the General Fund totaling \$ 242 thousand to fund some additional needed services.
- Capital Project Adjustments:
 - Reduction in SPLOST VIII of \$ 2.8M due to the expected timing of expenditures primarily in the roads category.
 - Increase in the capital projects fund of \$ 723 thousand to true-up costs for debt service, renovation of the 3rd Floor of the Government Center, and program management services for a judicial complex expansion.



FY 2026 Budget Reconciliation Highlights

- Other Fund Adjustments:
 - Reduction of the Solid Waste Fund due to the Entrance Improvements at the Candler Road Landfill being a FY 2027 Project.
 - Increase in the Multiple Grant Fund to account for grant awards from CJCC and the Federal Railroad Administration



FY 2026 Budget Reconciliation Operating Funds

	FY 2026 Adopted Budget	FY 2026 Mid-Year Proposed Budget	Mid Year Budget Reconciliation Increase (Decrease)	Adopted to Proposed Change
General Fund	\$ 135,118,118	\$ 135,118,118	\$ -	0.00%
Fire Services Fund	44,144,449	44,144,449	-	0.00%
Developmental Services	11,861,150	11,861,150	-	0.00%
Emergency Services	15,443,821	15,443,821	-	0.00%
Parks & Marina	2,278,952	2,371,952	93,000	4.08%
Grants Fund	7,878,383	8,973,342	1,094,959	13.90%
Restricted Funds	4,260,557	4,468,879	208,322	4.89%
Solid Waste Fund	17,142,233	15,582,233	(1,560,000)	-9.10%
Water & Sewer Fund	17,183,848	17,011,124	(172,724)	-1.01%
American Rescue Plan	5,838,157	6,524,304	686,147	11.75%
All Other Operating Funds	57,920,108	58,373,868	453,760	0.78%
Total Operating Funds	\$ 319,069,776	\$ 319,873,240	\$ 803,464	0.25%



FY 2026 Budget Reconciliation Capital Funds

	FY 2026 Adopted Budget	FY 2026 Mid-Year Proposed Budget	Mid Year Budget Reconciliation Increase (Decrease)	Adopted to Proposed Change
SPLOST VII	1,425,230	2,003,330	578,100	40.56%
Capital Projects Fund	13,892,254	14,615,372	723,118	5.21%
SPLOST VIII	53,499,872	50,738,915	(2,760,957)	-5.16%
All Other Capital Funds	10,693,096	10,693,096	-	0.00%
Total Capital Funds	\$ 79,510,452	\$ 78,050,713	\$ (1,459,739)	-1.84%
Total County Budget	\$ 398,580,228	\$ 397,923,953	\$ (656,275)	-0.16%



HALL COUNTY

QUESTIONS/FURTHER DISCUSSION



HALL COUNTY

FY 2026 Mid-Year Budget Reconciliation Adoption

