

| HALL COUNTY | Annual Impact Fee Financial Report - 2024/2025 | | | | | | | | Draft as of 4.23.2026 |
|---|--|-----------------|------------------|--|------------------------|------------------|---------------|---------------|--------------------------|
| Public Facility | Libraries | Fire Protection | Sheriff's Patrol | | Public Safety Facility | Parks/Recreation | Admin | CIE Prep | TOTAL |
| Impact Fee Balance June 30, 2024** | \$ 1,621,100.96 | \$ 107,822.51 | \$ 160,718.50 | | \$ 418,367.02 | \$ 4,720,518.76 | \$ 299,157.35 | \$ (3,116.82) | \$ 7,324,568.28 |
| Impact Fees Collected (July 1, 2024 through June 30, 2025) | 435,537.09 | 87,422.92 | 24,002.82 | | 106,466.57 | 1,069,896.64 | 41,217.41 | 1,449.02 | 1,765,992.47 |
| Interest Earned* | - | - | - | | - | - | - | - | - |
| (Impact Fee Refunds) | - | - | - | | - | - | - | - | - |
| (Project Expenditures) | (325,000.00) | - | - | | - | (844,167.63) | - | - | (1,169,167.63) |
| Impact Fee Fund Balance June 30, 2025 | \$ 1,731,638.05 | \$ 195,245.43 | \$ 184,721.32 | | \$ 524,833.59 | \$ 4,946,247.77 | \$ 340,374.76 | \$ (1,667.80) | \$ 7,921,393.12 |
| Impact Fees Available | \$ 1,731,638.05 | \$ 195,245.43 | \$ 184,721.32 | | \$ 524,833.59 | \$ 4,946,247.77 | \$ 340,374.76 | \$ (1,667.80) | \$ 7,921,393.12 |
| Impact Fees Obligated | \$ - | \$ - | \$ - | | \$ - | \$ 134,753.70 | \$ - | \$ - | \$ 134,753.70 |
| This annual report covers the last completed fiscal year - July 1, 2024 to June 30, 2025. The Hall County Impact Fee Program began April 10, 2003. | | | | | | | | | |
| *There was no interest earned in FY 2025. However, impact fee funds are housed in an interest bearing account. The interest for this account is minimal for the County as a whole.* | | | | | | | | | |

HALL COUNTY

Capital Improvements Project Update 2015-2025*

Public Facility: Libraries
 Service Areas: County-wide

| Project Description | Project Start Date | Project End Date | Cost of Project* | Percentage of Funding from | | Impact Fee Expenditures | Impact Fee Funds Available ** | Project Status |
|--|--------------------|------------------|-------------------------|----------------------------|---------------------------|-------------------------|-------------------------------|--|
| | | | | Impact Fees | Other Funding Sources | | | |
| North Hall Branch Library | 2011 | 2014 | 2,897,152.00 | 18.062% | SPLOST | 523,275.00 | - | Complete |
| Collection Materials | 2012 | 2013 | 180,586.00 | 55.375% | General Fund, State of GA | 100,000.00 | - | Complete |
| Collection Materials | 2013 | 2014 | 305,420.00 | 32.742% | General Fund, State of GA | 100,000.00 | - | Complete |
| Collection Materials | 2014 | 2015 | 428,611.00 | 23.331% | General Fund, State of GA | 100,000.00 | - | Complete |
| Collection Materials | 2015 | 2016 | 100,000.00 | 100.000% | | 100,000.00 | - | Complete |
| Collection Materials | 2016 | 2017 | 100,000.00 | 100.000% | | 100,000.00 | - | Complete |
| Collection Materials | 2017 | 2018 | 130,000.00 | 100.000% | | 130,000.00 | - | Complete |
| Collection Materials | 2018 | 2019 | 135,000.00 | 100.000% | | 135,000.00 | - | Complete |
| Collection Materials | 2019 | 2020 | 100,000.00 | 100.000% | | 100,000.00 | - | Complete |
| Collection Materials | 2020 | 2021 | 100,000.00 | 100.000% | | 150,000.00 | - | Complete |
| Collection Materials | 2021 | 2022 | 190,000.00 | 100.000% | | 190,000.00 | - | Complete |
| Collection Materials | 2022 | 2023 | 200,000.00 | 100.000% | | 200,000.00 | - | Complete |
| Collection Materials | 2023 | 2024 | 225,000.00 | 100.000% | | 225,000.00 | - | Complete |
| Collection Materials | 2024 | 2025 | 325,000.00 | 100.000% | | 325,000.00 | - | Complete |
| Collection Materials | 2025 | 2026 | 325,000.00 | 100.000% | | - | 325,000.00 | In Process |
| Collection Materials | 2026 | 2027 | 360,000.00 | 100.000% | | - | 360,000.00 | In Process |
| Expansion of Gainesville Library | 2018 | 2021 | 5,350,000.00 | 21.691% | SPLOST, State of GA Grant | 1,160,460.59 | - | Complete |
| Estimated Future Year Collection Materials | 2027 | 2029 | 646,638.05 | 100.000% | | - | 596,638.05 | In Process |
| New East Hall Library | 2025 | 2027 | 5,453,307.00 | 8.252% | SPLOST, State of GA Grant | - | 450,000.00 | Design Complete / Construction to Complete 2026 / 2027 |
| Total of Costs, Expenditures & Impact Fees Encumbered | | | \$ 17,551,714.05 | | | \$ 3,638,735.59 | \$ 1,731,638.05 | |

* For Completed Projects, actual amounts expended are shown instead of the originally estimated costs, while assuring that the Percentage of Funding from Impact Fees does not exceed the percentage impact fee eligible from the adopted Capital Improvement Plan.

** Denotes the amount of impact fee funds available as of 6-30-2025

HALL COUNTY

Capital Improvements Project Update 2015-2025*

Public Facility: Fire Protection

Service Areas: County-wide except the City of Gainesville

| Project Description | Project Start Date | Project End Date | Cost of Project* | Percentage of Funding from | | Impact Fee Expenditures | Impact Fee Funds Available ** | Impact Fees Obligated*** | Project Status |
|--|--------------------|------------------|-------------------------|----------------------------|--|-------------------------|-------------------------------|--------------------------|-------------------|
| | | | | Impact Fees | Other Funding Sources | | | | |
| Fire Station #16 | 2012 | 2014 | \$ 1,408,338.00 | 12.725% | SPLOST | \$ 179,216.50 | \$ - | \$ - | Complete |
| Fire Station #17 | 2020 | 2024 | 6,705,795.00 | 0.000% | SPLOST | 550,000.00 | - | - | Complete |
| Fire Apparatus #17 | 2020 | 2022 | 1,133,269.00 | 0.000% | SPLOST | - | - | - | Complete |
| Future Fire Training Center | 2027 | 2029 | 20,000,000.00 | 0.976% | Capital Projects Fund - Fire Services / SPLOST | - | 195,245.43 | - | In Planning Phase |
| Total of Costs, Expenditures & Impact Fees Encumbered | | | \$ 29,247,402.00 | | | \$ 729,216.50 | \$ 195,245.43 | \$ - | |

* For Completed Projects, actual amounts expended are shown instead of the originally estimated costs, while assuring that the Percentage of Funding from Impact Fees does not exceed the percentage impact fee eligible from the adopted Capital Improvement Plan.

** Impact Fee Funds Available as of 6-30-2025

***This is the balance of encumbrances to date in FY2025 for Fire Projects funded with impact fees.

HALL COUNTY

Capital Improvements Project Update 2015-2025*

Public Facility: Public Safety Facility

Service Areas: County-wide

| Project Description | Project Start Date | Project End Date | Cost of Project* | Percentage of Funding | | Impact Fee Expenditures | Impact Fees Funds Available ** | Project Status |
|--|--------------------|------------------|-------------------------|-----------------------|--------------------------------|-------------------------|--------------------------------|------------------|
| | | | | from Impact Fees | Other Funding Sources | | | |
| Expansion of Visitation Room^ | 2014 | 2017 | \$ 407,402.00 | 100.000% | | \$ 407,401.97 | \$ - | Complete |
| Expansion of Jail Parking | 2018 | 2018 | 83,737.50 | 100.000% | | 83,737.50 | - | Complete |
| Expansion of Sheriff's Headquarters | 2021 | 2022 | 1,113,741.00 | 26.936% | Capital Projects Fund | 300,000.00 | - | Complete |
| Construction of new Sheriff Training Facility | 2024 | 2028 | 17,500,000.00 | 2.999% | SPLOST / Capital Projects Fund | - | 524,833.59 | Design Complete |
| Unidentified Projects | TBD | TBD | - | | | - | - | To be Determined |
| Total of Costs, Expenditures & Impact Fees Encumbered | | | \$ 19,104,880.50 | | | \$ 791,139.47 | \$ 524,833.59 | |

* For Completed Projects, actual amounts expended are shown instead of the originally estimated costs, while assuring that the Percentage of Funding from Impact Fees does not exceed the percentage impact fee eligible from the adopted Capital Improvement Plan.

** Impact Fee Funds Available as of 6-30-2025

| HALL COUNTY | | | | | | | | | |
|--|--|------------------|-------------------------|--|---------------------------|-------------------------|-------------------------------|--------------------------|-----------------|
| Capital Improvements Project Update 2015-2025* | | | | | | | | | |
| Public Facility: | Parks & Recreation | | | | | | | | |
| Service Areas: | County-wide except the City of Gainesville | | | | | | | | |
| Project Description | Project Start Date | Project End Date | Cost of Project* | Percentage of Funding from Impact Fees | Other Funding Sources | Impact Fee Expenditures | Impact Fee Funds Available ** | Impact Fees Obligated*** | Project Status |
| Albert Banks Park (Field of Dreams) | 2013 | 2014 | 400,000.00 | 56.788% | Grant, General Fund | 227,151.02 | - | - | Complete |
| Cherokee Bluffs Park | 2015 | 2021 | 3,212,958.00 | 86.438% | SPLOST | 2,777,217.13 | - | - | Complete |
| Purchase of Future Greenspace for Healan's Mill Greenway | 2018 | 2018 | 669,533.02 | 50.712% | Grant, General Fund | 339,533.02 | - | - | Complete |
| Tadmore Park Renovation | 2021 | 2023 | 1,824,421.51 | 19.693% | SPLOST | 359,290.94 | - | - | Complete |
| Alberta Banks Renovation | 2022 | 2024 | 1,033,330.00 | 54.116% | SPLOST | 559,192.25 | - | - | Complete |
| Laurel Park Restoration | 2022 | 2027 | 2,130,250.00 | 37.262% | SPLOST / Capital Projects | 443,776.20 | 350,000.00 | - | In process |
| AG Center Renovation | 2022 | 2026 | 1,699,000.00 | 31.101% | SPLOST / Capital Projects | 526,311.40 | - | 2,093.60 | In process |
| Healan's Mill Park Construction | 2022 | 2028 | 4,000,000.00 | 25.789% | N/A | 332,240.66 | 646,216.00 | 53,117.00 | In Design Phase |
| New Sidewalk - Butler Park | 2025 | 2026 | 641,873.00 | 100.000% | N/A | 562,329.90 | - | 79,543.10 | In Process |
| Future South Hall Park / Senior Center | 2025 | 2027 | 40,000,000.00 | 9.875% | SPLOST / Capital Projects | - | 3,950,031.77 | - | Planning Phase |
| Unidentified Projects | TBD | TBD | - | - | - | - | - | - | Not Started |
| Total of Costs, Expenditures & Impact Fees Encumbered | | | \$ 55,611,365.53 | | | \$ 6,127,042.52 | \$ 4,946,247.77 | \$ 134,753.70 | |

* For Completed Projects, actual amounts expended are shown instead of the originally estimated costs, while assuring that the Percentage of Funding from Impact Fees does not exceed the percentage impact fee eligible from the adopted Capital Improvement Plan.

** Impact Fee Funds Available as of 6-30-2025

***This is the balance of encumbrances to date in FY2026 for Parks Projects funded with impact fees.

HALL COUNTY

Capital Improvements Project Update 2015-2025*

Public Facility: Sheriff's Patrol

Service Areas: County-wide

| Project Description | Project Start Date | Project End Date | Cost of Project* | Percentage of Funding from | | Impact Fee Expenditures | Impact Fee Funds Available** | Project Status |
|--|--------------------|------------------|------------------------|----------------------------|-----------------------|-------------------------|------------------------------|------------------------------------|
| | | | | Impact Fees | Other Funding Sources | | | |
| South Hall Precinct | 2014 | 2015 | \$ 979,000.00 | 21.9% | SPLOST | \$ 168,626.24 | \$ - | Complete |
| Construction of New North Hall Precinct | 2028 | 2030 | 4,500,000.00 | 4.1% | Capital / SPLOST | - | 184,721.32 | Not Started Yet; Planning Phase |
| Unidentified Projects | | | - | | | - | - | To be Determined |
| | | | - | | | - | - | |
| Total of Costs, Expenditures & Impact Fees Encumbered | | | \$ 5,479,000.00 | | | \$ 168,626.24 | \$ 184,721.32 | |

* For Completed Projects, actual amounts expended are shown instead of the originally estimated costs, while assuring that the Percentage of Funding from Impact Fees does not exceed the percentage impact fee eligible from the adopted Capital Improvement Plan.

** Impact Fee Funds Available as of 6-30-2025

HALL COUNTY

Capital Improvements Project Update 2015-2025*

Public Facility: Administration

Service Areas: County-wide

| Project Description | Project Start Date | Project End Date | Cost of Project* | Percentage of Funding from | | Impact Fee Expenditures | Impact Fee Funds Available ** | Project Status |
|--|--------------------|------------------|------------------|----------------------------|-----------------------|-------------------------|----------------------------------|------------------|
| | | | | Impact Fees | Other Funding Sources | | | |
| Unidentified Projects | | | - | | | \$ - | \$ 340,374.76 | To be Determined |
| Total of Costs, Expenditures & Impact Fees Encumbered | | | \$ - | | | \$ - | \$ 340,374.76 | |

* For Completed Projects, actual amounts expended are shown instead of the originally estimated costs, while assuring that the Percentage of Funding from Impact Fees does not exceed the percentage impact fee eligible from the adopted Capital Improvement Plan.

** Impact Fee Funds Available as of 6-30-2025