

2027 BUDGET in BRIEF



On June 25, 2026, the Hall County Board of Commissioners is expected to adopt a balanced budget for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027. 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 community's demand for effective and efficient services.

BUDGET HIGHLIGHTS

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

GENERAL FUND

\$147.4 million
+9.10% increase

Funding for:

Law Enforcement
Public Safety
Judicial System
Library
Government Operations

TOTAL PROPOSED BUDGET

\$400.7 million
+0.70% increase

Includes:

General Fund
Enterprise Fund
Grants Fund
Special Revenue Funds
Capital Funds

AMERICAN RESCUE PLAN ACT (ARPA) FUNDING

\$3.2 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 CY 2026.

Capital Expenditures: **\$84 million**

Highlights for the FY 2027 Budget include:

- 30 miles of road resurfacing
- White Sulphur and Highway 365 Road Improvements
- Intersection Improvement Project at State Route 11 and 283
- Design and Right-of-Way Acquisition for Spout Springs Road Phase II
- Roof replacement projects at the North Hall Community Center and Hall County Jail
- Design of the South Hall Park and Active Life Center
- Candler Road Landfill Improvements
- Continued investment in vehicles and equipment

Capital Improvement Plan (CIP): **\$1.13 billion**

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

SPLOST IX: **First year of SPLOST IX sales tax collections**

Approved by Hall County voters in November 2025, sales tax proceeds are used to complete a myriad of vital Hall County projects in road infrastructure, parks, trails and special construction projects.

Employee Retention

Compensation and retirement adjustments for employees in FY 2027 to assist with recruitment and retention.



FY 2027 Proposed Budget All Funds

OPERATING FUNDS	FY 2026 Adopted	FY 2027 Proposed	% Change
General Fund	\$135,118,118	\$147,413,710	9.10%
Fire Services Fund	44,144,449	46,460,083	5.25%
Emergency Services Fund	15,443,821	16,951,130	9.76%
Development Services Fund	11,861,150	12,494,795	5.34%
Parks & Leisure Services Fund	6,617,023	6,995,445	5.72%
E-911 Fund	5,585,991	6,164,745	10.36%
Parks & Marina Fund	2,371,952	2,392,739	0.88%
Grants Fund	8,973,342	6,822,799	-23.97%
American Rescue Plan Fund	6,524,304	3,159,718	-51.57%
Street Lighting Fund	1,275,000	1,275,000	0.00%
Restricted Funds	4,468,879	5,427,149	21.44%
Confiscated Assets Fund	37,448	36,000	-3.87%
Hotel Motel Tax Fund	950,000	922,000	-2.95%
Date Fund	196,814	208,240	5.81%
Law Library Fund	156,320	160,556	2.71%
School Safety Restricted Fund	-	5,000	100.00%
Local Government Share of Opioid Fund	770,000	278,000	-63.90%
Group Insurance Fund	35,569,439	35,231,956	-0.95%
Risk Management Fund	4,981,589	5,456,238	9.53%
Fleet Maintenance Fund	1,995,671	2,094,209	4.94%
Landfill Fund	15,582,233	19,065,182	22.35%
Stormwater Fund	238,573	481,045	101.63%
Water & Sewer Fund	17,011,124	14,434,967	-15.14%
TOTAL OPERATING FUNDS	\$319,873,240	\$333,930,706	4.39%
CAPITAL FUNDS	FY 2026 Adopted	FY 2027 Proposed	% Change
SPLOST VII Fund	\$2,003,300	\$2,039,735	1.82%
SPLOST VIII Fund	50,738,915	28,406,187	-44.01%
SPLOST IX Fund	-	18,312,987	100.00%
Impact Fees Fund	1,482,847	1,541,007	3.92%
State Roads Fund	9,210,249	5,250,427	-42.99%
Capital Projects Fund	14,615,372	11,241,728	-23.08%
TOTAL CAPITAL FUNDS	\$78,050,713	\$66,792,071	-14.42%
TOTAL COUNTYWIDE BUDGET	\$397,923,953	\$400,722,777	0.70%

OPERATING FUNDS:
83.33%

CAPITAL FUNDS:
16.67%

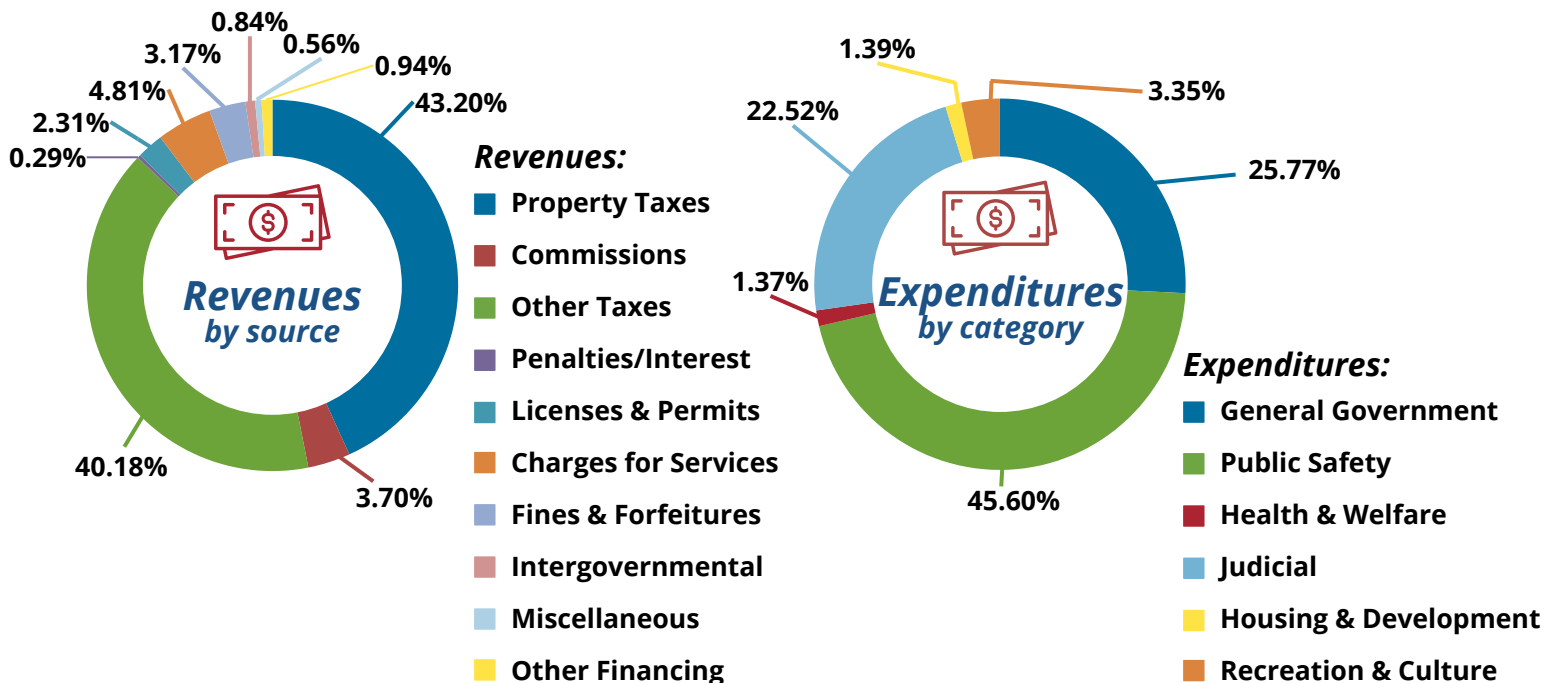
FY 2027 Proposed General Fund Budget

Revenues by source:

REVENUE SOURCE:	FY 2026 Adopted	FY 2027 Proposed	% Change
Property Taxes	\$53,907,382	\$63,680,775	18.13%
Commissions	5,162,430	5,450,614	5.58%
Other Taxes	59,303,301	59,226,585	-0.13%
Penalties/Interest	400,000	430,000	7.50%
Licenses/Permits	3,069,200	3,402,200	10.85%
Charges for Services	6,708,582	7,084,642	5.61%
Fines/Forfeitures	3,383,870	4,679,085	38.28%
Intergovernmental	1,029,402	1,240,476	20.50%
Miscellaneous	779,850	828,700	6.26%
Other Financing	1,374,101	1,390,633	1.20%
TOTAL REVENUES	\$135,118,118	\$147,413,710	9.10%

Expenditures by category:

FUNCTION:	FY 2026 Adopted	FY 2027 Proposed	% Change
General Government	\$32,584,492	\$37,988,900	16.59%
Public Safety	63,921,916	67,215,084	5.15%
Public Health & Welfare	2,008,957	2,014,918	0.30%
Judicial	30,369,212	33,200,498	9.32%
Housing & Development	1,858,332	2,052,104	10.43%
Recreation & Culture	4,375,209	4,942,206	12.96%
TOTAL	\$135,118,118	\$147,413,710	9.10%





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



Hall County School System (67.17%)

Hall County General Fund (13.56%)

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*